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State of California
Franchise Tax Board

ANNUAL REPORT

1985

STATE OF CALIFORNIA

FRANCHISE TAX BOARD

ANNUAL REPORT

Including Statistics of Income Compiled from
1984 Returns of Individuals and Corporations

1985 CALENDAR YEAR

MEMBERS OF THE BOARD

Kenneth Cory, Chairman	***Controller***
Ernest Dronenburg	***Chairman, Board of Equalization***
Jesse Huff	***Director of Finance***
Gerald H. Goldberg	***Executive Officer***

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Introduction

The Franchise Tax Board, created by the Legislature in 1929, administers the state's Personal Income Tax Law, the Bank and Corporation Tax Law, and the Homeowner and Renter Assistance Law.

During 1985, the three member board was chaired by State Controller Kenneth Cory. Other board members were Ernest Dronenburg, Chairman of the Board of Equalization, and Jesse Huff, Director of the Department of Finance.

Tax Paid

During 1985, Californians filed 11.6 million personal income tax returns reporting tax liabilities for the 1984 income year of $9.8 billion in state income taxes. Taxes actually collected during 1985, including withholding and estimate payments on 1984 income totaled $11.1 billion.

Banks and Corporations filed 397,854 tax returns in 1985, resulting in $3.8 billion in paid tax.

Revenue for the General Fund

The programs administered by the department collected $14.9 billion, which represents 54.7 percent of the General Fund revenue in calendar year 1984.

Personal Income Tax program accounted for 40.8 percent of the General Fund total and the Bank and Corporation Tax program accounted for 13.9 percent.

General Fund Calendar Year Collections
Cash Basis *

	1984		1985		
	Amount (Millions)	% of Total	Amount (Millions)	% of Total	Percent Change from Previous Year
Personal Income Tax	$10,016.2	40.5	$11,110.9	40.8	+10.9
Bank and Corporation Taxes	3,414.1	13.8	3,784.7	13.9	+10.9
Subtotals	$13,430.3	54.3	14,895.6	54.7	+10.9
Retail Sales and Use Taxes	$ 9,165.2	37.0	$ 9,892.3	36.3	+ 7.9
Estate, Gift, and Inheritance Taxes	283.2	1.1	256.8	1.0	- 9.3
Insurance Company Tax	480.0	1.9	687.2	2.5	+43.2
Cigarette Tax	184.4	.7	185.1	.7	+ .3
Alcoholic Beverage Excise Taxes	137.4	.6	133.6	.5	- 2.8
Horse Racing Fees	113.9	.5	117.6	.4	+ 3.2
Other Revenues Plus Interest on Investments	952.4	3.9	1,067.5	3.9	+12.1
Subtotals	$11,316.5	45.7	$12,340.1	45.3	+ 9.0
GRAND TOTAL	$24,746.8	100.0	$27,235.7	100.0	+10.1

* Derived from monthly cashflow statement in State Budget.

Personal Income Tax

The 11.6 million California personal income tax returns filed in 1985 represented an increase of 6.2 percent, or 680,249 returns over the number filed in 1984. The amount of self-assessed taxes increased by 16.5 percent to $9.8 billion. Median income for single filers climbed to $17,623 in 1984, a 6 percent increase from the previous year. For taxpayers filing jointly, the median income rose from $28,308 in 1983 to $30,410 in 1984, a 7.4 percent increase.

Indexing

Beginning with the 1978 taxable year the Legislature provided for adjustment of the tax brackets, standard deductions (hereafter referred to as zero bracket amount), and personal credit amounts to reduce the escalating effect of inflation on tax liabilities. Initially, the tax brackets were adjusted by the percentage change in the California Consumer Price Index in excess of three percent. Beginning in 1980 the three percent threshold was removed.

For the 1984 taxable year, the inflation factor was 4.6 percent. Adjustments for inflation have raised the personal credits for joint filers from $50 in 1977, to $80 in 1984. The increase in the maximum tax rate threshold from $33,000 in 1977 to $53,200 in 1984, up 61 percent, is also due to the effects of adjustments for inflation.

Adjusted Gross Income

Total Adjusted Gross Income (AGI) reported for the 1984 income year was $290.1 billion. Adjusted gross income is reported income less adjustments. Adjustments are primarily for expenses incurred in earning income such as employee business expenses and moving expenses. Some adjustments are designed to promote desirable social objectives such as encouraging taxpayers to save for their retirement through individual and self-employed retirement plans.

Beginning with 1984, the California tax liability for non-residents was changed to a basis of Total AGI rather than California AGI. Because of this the AGI values shown in the statistical appendices for 1984 are not strictly comparable to the values shown in previous years.

The California source AGI reported for the 1984 income year was $279.8 billion, 14.6% over the comparable amount for 1983.

Personal Income Tax
Sources of Reported Adjusted Gross Income
1983 and 1984 Taxable Year

	1983 Income Year Amount (Millions)	1984 INCOME YEAR Amount (Millions)	1984 INCOME YEAR % of Total Income	1984 INCOME YEAR Percent Change 1983-1984
CALIFORNIA SOURCE INCOME:				
Salary and Wages	$196,791.4	$222,899.9	78.1%	+ 13.3
Dividends	6,434.9	7.406.2	2.6%	+ 15.1
Interest	19,445.4	22,639.3	7.9%	+ 16.4
Annuities and Pensions	8,924.0	10,230.8	3.6%	+ 14.6
Net Sale of Capital Asset	10,407.3	11,587.5	4.1%	+ 11.3
Rents and Royalities	- 2,233.4	- 2,297.2	- 0.8%	- 2.9
Net Business and Professional Gains	9,155.5	11,761.8	4.1%	+ 28.5
Farm Income	- 944.7	- 1,086.3	- 0.4%	- 15.0
Net Partnership Gains	- 1,051.4	- 934.2	- 0.3%	+ 11.1
Other Income	2,595.9	3,367.7	1.2%	+ 29.7
TOTAL CALIFORNIA SOURCE INCOME	$249,524.9	$285,575.4	100.0%	+ 14.4
Total Adjustments to Income	5,267.5	5,741.5		+ 9.0
TOTAL CALIFORNIA SOURCE AGI	$244,257.4	$279,833.9		+ 14.6
Additional AGI Reported on Non-Resident Return		$ 10,269.7		
TOTAL AGI REPORTED		$290,103.6		

Personal Income Tax
Returns by Income Class
1983 and 1984 Taxable Years

Adjusted Gross Income Class	1983 Taxable Year Returns	1984 Taxable Year Returns	Percent Change 1983–1984
Less than $5,000	2,131,623	2,049,086	- 3.9
5,000 to 10,000	1,717,400	1,724,121	+ 0.4
10,000 to 15,000	1,397,010	1,496,282	+ 7.1
15,000 to 20,000	1,208,270	1,260,505	+ 4.3
20,000 to 25,000	973,550	1,026,962	+ 5.5
25,000 to 30,000	815,740	875,769	+ 7.4
30,000 to 40,000	1,127,330	1,280,923	+ 13.6
40,000 to 50,000	666,000	781,720	+ 17.4
50,000 and over	913,157	1,134,961	+ 24.3
TOTALS	10,950,080	11,630,329	+ 6.2

Deductions

The total dollar amount of deductions taken by California tax filers for the 1984 calendar year was $49.7 billion. This figure is up 13.4 percent from the previous year.

The zero bracket amount (previously known as the standard deduction amount) for 1984 was $1,580 for a single filer or a married person filing separately. Joint, heads of household, and surviving spouses with dependent children filers were allowed a $3,160 zero bracket amount.

Deductions from adjusted gross income are provided to exclude certain expenditures from the measure of the tax. Some expenses can impair the taxpayer's ability to pay taxes, such as large medical costs and casualty losses. Other deductions are used as incentives, such as the promotion of charitable contributions. If itemized deductions exceed the zero bracket amount the excess amount may be claimed in addition to the zero bracket amount.

In 1984, 40.1 percent of returns filed (4,669,996 returns) claimed deductions in excess of the zero bracket amount. This represents an 8.2 percent increase in the number of returns claiming itemized deductions compared to the previous year.

Personal Income Tax
Itemized Deductions by Type
1984 Taxable Year

Type of Deduction	Number of Returns	Amount Claimed (Millions)	Average Amount	Percent of Total
MEDICAL DEDUCTIONS	1,426,456	$ 3,101.9	$ 2,175	6.2
DEDUCTIBLE TAXES TOTAL	4,642,365	$ 7,246.1	$ 1,561	14.6
Real Estate Taxes	3,806,957	3,532.7	$ 928	7.1
Sales Tax	4,584,937	2,964.7	$ 647	6.0
Auto License Tax	3,783,164	625.5	$ 165	1.3
Other Tax	495,667	123.2	$ 249	0.2
NET CONTRIBUTIONS TOTAL	4,284,171	$ 5,299.3	$ 1,237	10.7
Cash	4,183,046	4,388.3	$ 1,049	8.8
Non-cash	1,864,941	1,266.1	$ 679	2.5
Carryover From Prior Year	58,263	1,054.7	$18,102	2.1
Excess Carried Forward to Future Years	112,923	1,409.8	$12,485	2.8
POLITICAL CONTRIBUTIONS	289,684	$ 28.2	$ 97	0.1
INTEREST TOTAL	4,400,808	$30,205.3	$ 6,864	60.8
Mortgage	3,457,948	20,941.5	$ 6,056	42.2
Other	4,051,240	9,263.8	$ 2,287	18.6
MISC. DEDUCTIONS	3,998,393	$ 3,800.5	$ 951	7.6
TOTALS	4,669,996	$49,681.3	$10,638	100.0

Tax Collections and Refunds

In the 1984 income year the total amount of personal income tax liability paid through withholding was $7.6 billion, a 19 percent increase over the 1983 income year. Withholding was reported on 8.8 million returns and accounted for 75 percent of reported tax liability.

Estimate payments for 1984 amounted to $2.7 billion, reported on 1.2 million returns.

Final payments made at the time of filing amounted to $1.4 billion.

Refunds were issued to 8.1 million taxpayers amounting to $2.4 billion.

Preference Tax

The preference tax is a tax in addition to income tax on those who benefit substantially from various forms of tax-free income or deductions under the regular income tax rules. In 1984, there were 215,392 California tax filers who paid $361.3 million in preference tax. Items that are subject to this tax include untaxed capital gains (in excess of certain limits), excess itemized deductions (certain deductions which exceed 60 percent of adjusted gross income), accelerated depreciation on real and personal property, excess intangible drilling costs, excess farm losses and other amounts.

In concept the California preference tax is similar to the federal "alternative minimum tax", but the computation method is entirely different.

Income Averaging

Income averaging benefits those taxpayers whose incomes have increased more than one-third over prior years' income. California Income Averaging is similar to federal law with some exceptions. In California income averaging is based on a different time period and uses the California definition of AGI.

Personal Income Tax
Income Averaging
10-Year Comparison by Tax Years
1975–1984 Taxable Years

Tax Year	Number of Returns	Tax Reductions	Average Tax Reductions	Percent Change In No. of Returns
1975	208,358	$ 32,648,754	$157	+18.6
1976	275,253	$ 46,645,304	$169	+32.1
1977	355,858	$ 70,691,129	$199	+29.3
1978	360,271	$ 69,601,142	$193	+1.2
1979	448,268	$ 87,895,271	$196	+24.4
1980	530,846	$ 96,577,053	$182	+18.4
1981	629,757	$ 99,317,718	$158	+18.6
1982	551,781	$ 93,256,098	$169	–12.4
1983	522,492	$111,582,142	$213	–5.3
1984	561,573	$150,610,258	$268	+7.5

Voluntary Contributions

In 1982 the California Election Campaign Fund Act (Stats. 1982, Chapter 1188) was enacted. It gave California taxpayers the option of donating to qualified political parties by adding the desired amount to their tax liability when computing refund to include the California Seniors Fund, Endangered Species Fund, State Children's Trust Fund, and the U.S. Olympic Committee.

Personal Income Tax
Voluntary Contributions Checkoffs
1982–1985 Taxable Years

	1985 TAXABLE YEAR			1984 TAXABLE YEAR		
Contribution	Number of Contributors	Amount Contributed	Average Amount per Contribution	Number of Contributors	Amount Contributed	Average Amount per Contribution
CALIFORNIA ELECTION CAMPAIGN FUND						
a) American Independent	390	$ 1,387	$3.56	311	$ 1,230	$3.95
b) Democratic	26,762	122,253	$4.57	23,044	110,011	$4.77
c) Libertarian	418	3,252	$7.78	438	3,796	$8.67
d) Peace & Freedom	578	3,454	$5.98	527	3,371	$6.40
e) Republican	24,588	117,131	$4.76	21,398	114,908	$5.37
f) No Party Specified	11,288	39,980	$3.54	9,244	42,471	$4.59
SUBTOTAL	64,024	$ 287,457	$4.49	54,962	$ 275,787	$5.02
CALIFORNIA SENIORS FUND	95,521	429,201	$4.49	45,715	177,928	$3.89
ENDANGERED SPECIES FUND	134,197	740,545	$5.52	145,987	785,200	$5.38
STATE CHILDRENS TRUST FUND	139,363	769,089	$5.52	153,071	830,532	$5.43
U.S. OLYMPIC COMMITTEE	55,820	199,903	$3.58	54,750	197,217	$3.60
TOTAL	488,925	$2,426,195	$4.96	454,485	$2,266,664	$4.99

	1983 TAXABLE YEAR			1982 TAXABLE YEAR		
Contribution	Number of Contributors	Amount Contributed	Average Amount per Contribution	Number of Contributors	Amount Contributed	Average Amount per Contribution
CALIFORNIA ELECTION CAMPAIGN FUND						
a) American Independent	532	$ 1,916	$3.60	1,651	$ 6,871	$4.16
b) Democratic	28,681	124,576	$4.34	52,340	236,593	$4.52
c) Libertarian	537	3,713	$6.91	996	7,607	$7.64
d) Peace & Freedom	794	3,985	$5.02	2,386	12,678	$5.31
e) Republican	21,804	111,294	$5.10	29,961	141,186	$4.71
f) No Party Specified	10,065	42,490	$4.22	14,984	61,884	$4.13
SUBTOTAL	62,413	$ 287,974	$4.61	102,318	$ 466,819	$4.56
CALIFORNIA SENIORS FUND	67,327	246,224	$3.66	N/A	N/A	N/A
ENDANGERED SPECIES FUND	114,807	542,638	$4.73	N/A	N/A	N/A
STATE CHILDRENS TRUST FUND	94,261	433,127	$4.59	N/A	N/A	N/A
U.S. OLYMPIC COMMITTEE	80,321	336,897	$4.19	N/A	N/A	N/A
TOTAL	419,129	$1,846,860	$4.41	102,318	$ 466,819	$4.56

** Figures do not include administrative cost adjustment.*

High Income Tax Returns

Section 19289.5 of the Revenue and Taxation Code requires the annual publication of a report of high-income Californians who pay no California income tax. The report must also cover relative importance of the various tax provisions in permitting these persons to avoid taxation. Statistical data were taken from all returns with adjusted gross income of $200,000 or more.

Descriptive tables are provided in the Statistical Appendix (Table 8 and 8A) and are based on four measures of income:

1. Adjusted gross income.
2. Expanded income, an alternative definition of income which includes sheltered capital gains and other tax preference items and excludes personal investment expenses to the extent that they do not exceed investment income. As a measure for "personal investment expenses," reported interest expense deductions, excluding home mortgage interest, was used. Investment income was assumed to equal the sum of dividends, interest, capital gains and other preference income.
3. Adjusted gross income plus tax preference income.
4. Adjusted gross income less investment expenses.

The last two income concepts are provided to illustrate the separate effect of each factor on expanded income.

The following is a summary of data from appendix Table 8 and 8A.

Personal Income Tax
High Income Returns With Expanded Income Over $200,000
1977–1984 Taxable Years

Taxable Year	Total Returns	Nontaxed Returns	Percent of Total
1977	9,914	2	0.0
1978	11,821	3	0.0
1979	20,476	3	0.0
1980	22,002	4	0.0
1981	24,560	20	0.1
1982	31,393	51	0.2
1983	39,100	84	0.2
1984	50,180	355	0.7

The solar energy credit was the largest single item attributed to tax reductions for these taxpayers. Of the 355 non-taxed returns only 18 did not claim the solar energy credit on their California tax return. A small sampling of the remaining 337 returns with solar energy credit revealed that windmills were claimed as a solar system tax credit 87 percent of the time. The remainder of the solar energy credit returns indicated domestic hot water systems as qualifiers for solar system tax credit.

Amnesty Program

Assembly Bill 3230 of the 1984 legislative session required the Franchise Tax Board to administer an Amnesty Program providing relief from the civil and criminal penalties assessed under California's Personal Income Tax Laws.

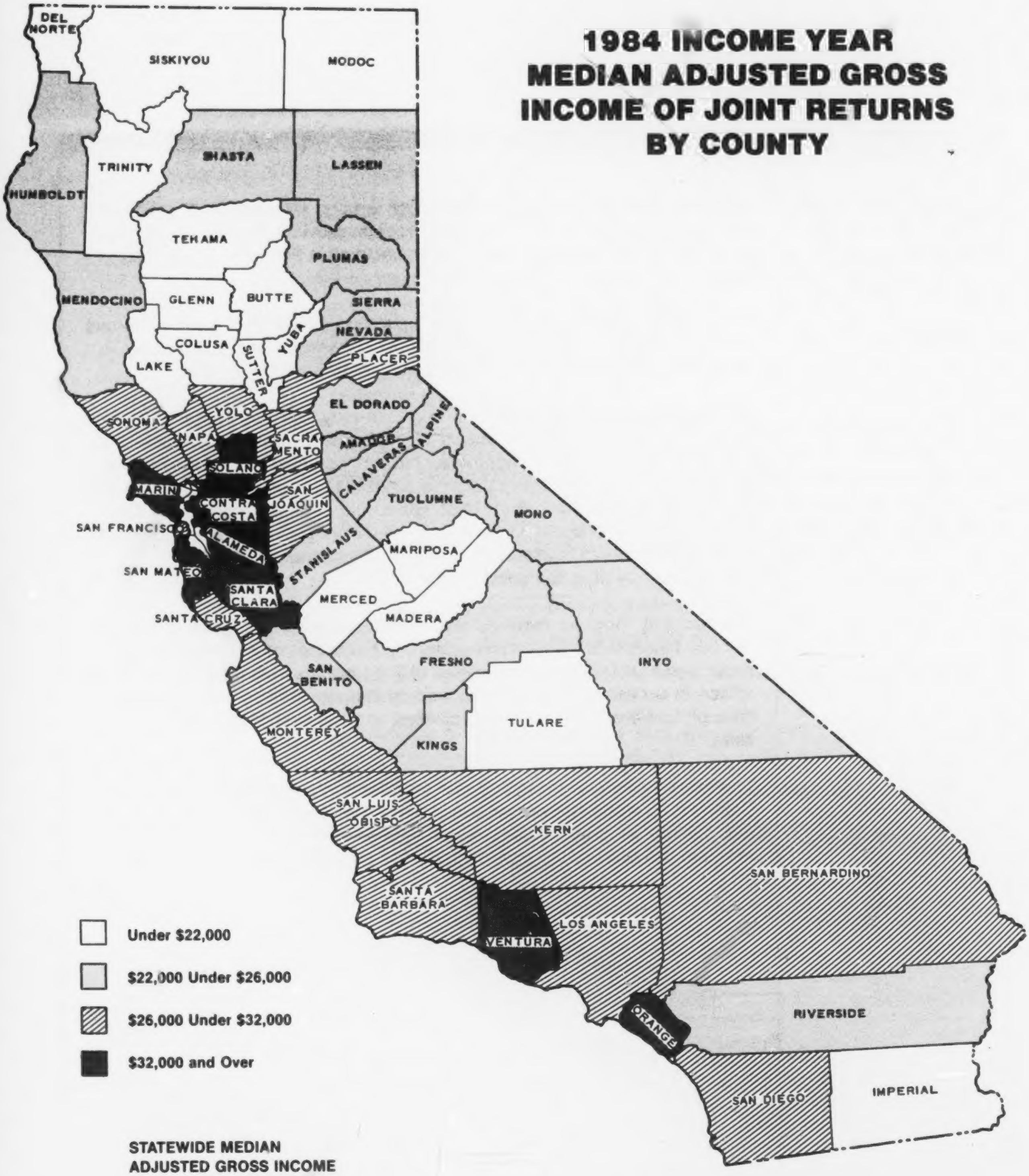
The primary purpose of the Amnesty legislation was to significantly improve the state's ability to identify and collect tax obligations from individuals previously beyond the reach of traditional enforcement programs.

The legislation also provided for a one-time-only Amnesty period of 94 days (December 10, 1984 through March 15, 1985) during which individuals who had failed to file personal income tax returns, had filed inaccurate returns, or were delinquent in paying personal income tax liability could resolve their tax situation without the threat of penalties and criminal prosecution. The Amnesty provision applied to 1983 and all earlier tax years. The Amnesty provisions were not available to taxpayers already under criminal investigation by state tax authorities.

The Amnesty Program received extensive press coverage resulting in over 147,000 individuals filing claims under the guidelines of the program and gross personal income tax revenues of $154 million. This amount was $34.5 million in excess of the estimated amount that would have been collected through traditional enforcement activities, at a net cost of $6.5 million to the state.

The Amnesty Program was part of a long-term strategy of the State of California to improve taxpayer compliance. The improved audit and enforcement programs established in coordination with the Amnesty Program will continue to provide improved tax compliance in future years.

1984 INCOME YEAR MEDIAN ADJUSTED GROSS INCOME OF JOINT RETURNS BY COUNTY


DEL NORTE
SISKIYOU
MODOC
HUMBOLDT
TRINITY
SHASTA
LASSEN
TEHAMA
PLUMAS
MENDOCINO
GLENN
BUTTE
SIERRA
NEVADA
YUBA
COLUSA
SUTTER
LAKE
PLACER
EL DORADO
ALPINE
SONOMA
YOLO
NAPA
SACRAMENTO
AMADOR
SOLANO
MARIN
CALAVERAS
SAN JOAQUIN
CONTRA COSTA
TUOLUMNE
MONO
SAN FRANCISCO
ALAMEDA
STANISLAUS
MARIPOSA
SAN MATEO
SANTA CLARA
MERCED
SANTA CRUZ
MADERA
FRESNO
INYO
SAN BENITO
TULARE
MONTEREY
KINGS
SAN LUIS OBISPO
KERN
SAN BERNARDINO
SANTA BARBARA
VENTURA
LOS ANGELES
ORANGE
RIVERSIDE
SAN DIEGO
IMPERIAL
☐ Under $22,000
▒ $22,000 Under $26,000
▨ $26,000 Under $32,000
■ $32,000 and Over

STATEWIDE MEDIAN ADJUSTED GROSS INCOME OF JOINT RETURNS $30,410

Bank and Corporation Tax

For the 1984 income year 397,854 banks and corporations filed franchise tax returns and paid almost $3.1 billion in self-assessed tax. This represented an 18 percent increase in returns filed and a 19 percent increase in tax over 1983.

Tables appearing in the text and the statistical appendix are based on a stratified sample of the corporate returns filed. The sample includes all large corporations (corporations with state net income greater than $5 million and corporations which paid $100,000 or more for combined personal property and business license taxes) and two percent of all other corporations. The sample for 1984 consisted of 897 large corporations and 7,158 other corporations. The tables provide summary statistics for all corporations including apportioning corporations.

Taxation of Corporations

Corporations organized and operating within California and out-of-state corporations doing business in California pay a franchise tax. Other corporations deriving income from California sources but not sufficiently present to be classified as "doing business" in California pay the corporation income tax at the same rate of 9.6% in 1984.

The tax rate is applied against net income earned in or attributable to California. Corporations subject to the income tax are not required to pay a minimum tax nor are they subject to tax on interest from obligations of the United States, the State of California, or its political subdivisions. Financial corporations paid an additional tax of 1.33 percent of their income to make up for the fact that they receive exemptions not available to non-financial corporations from certain local levies.

Income attributable to California refers to situations in which a corporation is doing business both within and without the state and the operations outside are closely integrated or "unitary" with the business activity within the State. This connection can take several forms which convey a high degree of interdependence between operations, such as centralizing decision making, purchasing, selling, accounting, and financing. In such cases, California's share of worldwide operations is determined by an apportionment formula which includes arithmetical average of the ratios of California sales to total unitary sales, California payrolls to total unitary payroll, and California property to total unitary property.

A corporation, though owned and controlled by individuals, is a separate entity for tax purposes. Expenses incurred in the course of doing business which are attributable to California operations are deductible in determining state net income.

Taxation of Corporations (continued)

Corporations subject to the franchise tax are required to pay their tax on a current basis for the privilege of exercising their franchise to do business in California. They file declarations of estimated tax and pay the estimated tax in equal installments quarterly during the income year. There is a minimum franchise tax of $200.

Certain incorporated organizations are exempt from the corporate tax. These exempt corporations are organized and operated for nonprofit purposes under specific sections of the law. They include fraternal societies, churches, charitable and educational organizations, civic leagues, social clubs, and others.

Returns Filed

Of the 397,854 returns filed for calendar and fiscal years ending in 1984, only 0.8 percent had state net income exceeding $1 million, but these corporations accounted for 72.4 percent of the total tax paid. Corporations with less than $25,000 in state net income comprised 81.6 percent of all returns filed but accounted for only 4.4 percent of total taxes paid.

In terms of tax returns filed by industry, service industries accounted for 39.4 percent of net income returns filed, trade accounted for 23.8 percent, and finance, insurance, and real estate accounted for 14.8 percent. The remaining industries accounted for 22.0 percent.

Tax on Preference Income

For the 1984 income year, preference tax was reported on 322 corporation returns, for a total tax of $3.5 million. Preference income consists of business deductions in excess of specified amounts. The Bank and Corporation Tax Law provided for a preference tax of 2.5 percent on the following items of income:

- Accelerated depreciation of real property, to the extent it exceeds depreciation allowable for the year under the straight-line method.
- Excess deductions for bad debt reserves consisting of additions to reserves for bad debt in excess of loss experience.
- Percentage depletion in excess of the adjusted cost (before depletion) of the resource producing property at the end of the year.

Before application of the 2.5 percent tax rate, preference income is reduced by a $30,000 exclusion and any net loss incurred for the year. The exclusion is allowed for each member of an affiliated group of controlled corporations if they are actively doing business in the state.

Income and Deductions

Based on the sample, corporations reported $1.4 trillion in gross income for 1984. This amount is a combination of gross receipts ($3.3 trillion) less cost of goods sold ($2.3 trillion), plus other income. Other income totaled $337.3 billion and consisted of dividends, interest, rents, royalties, capital gains, and miscellaneous sources.

Bank and Corporation Taxes
Sources of Gross Income
1983 and 1984 Income Years

	1983 INCOME YEAR		1984 INCOME YEAR		Percent Of Change In Amount
	Returns	Amount (000)	Returns	Amount (000)	
Gross Receipts	260,746	$3,016,792,852	299,725	$3,337,255,626	+ 10.6
Less: Cost of Goods Sold	154,335	2,054,490,878	177,605	2,262,929,464	+ 10.1
Gross Profit	260,746	$962,301,974	299,725	$1,074,326,162	+ 11.6
Dividends	23,573	$48,509,437	27,564	$86,526,013	+ 78.4
Interest	183,719	107,478,816	200,024	114,364,576	+ 6.4
Other Income	223,738	113,897,709	179,765	136,393,362	+ 19.8
Total Gross Income	298,944	$1,232,187,936	345,348	$1,411,610,113	+ 14.6

Total corporate deductions were over $1.2 trillion in 1984. The largest single expense was for salaries and wages and compensation of officers followed by interest expenses. The large "other deductions" category included administrative and selling expenses, bonuses and commissions, freight and delivery expenses, sales discounts, travel and entertainment expenses, unrealized profit on current year installment sales, and some losses resulting from theft, fire, storm, etc.

Bank and Corporation Taxes
Deductions by Type
1984 Income Year

	Number	Amount (000)
Compensation of Officers & Salary and Wages	256,826	$239,663,318
Bad Debts	77,935	12,146,915
Interest	221,123	153,091,544
Contributions	68,324	2,701,825
Pensions and Profit Sharing Plans	79,504	33,055,752
Employee Benefits Plans	75,465	29,345,068
Other Deductions	356,602	755,841,736
Total Deductions	356,824	$1,225,646,160

Total state net income (total of net profit less net losses reported) was $19.3 billion, for a total tax assessed of $3.1 billion.

Income and Deductions (continued)

Bank and Corporation Taxes
Net Income Adjustments and Taxes
1984 Income Year

		Amount (000)
Gross Income		$1,411,610,113
Deductions	-	1,225,646,160
Net Income (Before State Adjustments)		$185,963,953
State Adjustments		
Additions	+	$63,579,710
Deductions	-	81,674,109
Net Income (After State Adjustments)		$167,869,554
State Net Income		
Nonallocating		$2,223,420
Allocating		17,125,138
Total State Net Income		$19,348,558
State Tax		$3,109,571
Additional Tax for Preference Income	+	3,513
Tax Credits	-	35,861
Net State Tax		$3,080,442

Corporations report income sources and deductions on the basis of federal law. However, certain adjustments must be made to reflect differences between the federal and state tax laws. Typical state adjustments for federal law differences include the deletion of the federal deduction for taxes on or measured by profits, the inclusion of interest received on government obligations, and the exclusion of intercompany dividend payments as income for unitary companies.

Apportionment of Income

Corporations engaged in a unitary business within and without the state are required to complete Schedule R, Schedule of Apportionment and Allocation of Income. "Nonbusiness" adjustments represent transactions not normally considered an integral part of the regular business operation and, thus, are allocated entirely to the state of commercial domicile or situs. The sum of the items of nonbusiness income completely allocable to California, plus the amount of business income attributable to California by the apportionment formula, constitute the amount of a corporation's entire net income subject to the tax. For 1984, there were 18,709 corporations with multistate and/or multinational activity that resulted in $17.1 billion in state net income.

The three factor apportionment formula (sales, payroll and property) is used only to compute a percentage, which is then applied to the total business income to determine the portion taxable in California. For each factor the total amount within and without the state is calculated. The composite average constitutes the apportionment factor.

Apportionment of Income (continued)

California property totaled $514 billion for all apportioning corporations, representing 17.2 percent of their worldwide property. Salaries and wages were $83 billion, 12.5 percent of their worldwide salaries and sales amounted to $408 billion, 12.0 percent of their worldwide sales. The net effect of the three factors for corporations was to apportion, on the average, 13.9 percent of worldwide unitary income to California.

Bank and Corporation Taxes
Apportionment of State Net Income
1984 Income Year

	Number	Amount (000)
NET INCOME (After State Adjustments)	18,709	$165,666,656
NONBUSINESS INCOME (OR LOSS)		
Dividends	1,736	$9,132,849
Interest	14,240	4,320,548
Property Rental Income (or Loss)	904	83,972
Royalties	317	281,263
Gain (or Loss) From Sale of Assets	2,057	4,729,558
Partnership Income (or Loss)	845	179,047
Miscellaneous Income (or Loss)	1,176	11,239,498
TOTAL NONBUSINESS INCOME (OR LOSS)	6,165	$29,966,734
BALANCE OF NET INCOME	18,709	$135,699,922
PLUS INTEREST OFFSET	4,036	7,824,526
TOTAL BUSINESS INCOME	18,709	$143,524,448
APPORTIONED BUSINESS ATTRIBUTABLE TO CALIFORNIA	18,709	$15,727,440
NONBUSINESS INCOME (OR LOSS) WHOLLY ATTRIBUTABLE TO CALIFORNIA		
Dividends	560	$124,884
Interest	1,146	168,721
Property Rental Income (or Loss)	203	-14,088
Royalties	72	5,214
Gain (or Loss) From Sale of Assets	782	131,706
Partnership Income (or Loss)	365	–33,922
Miscellaneous Income (or Loss)	702	1,224,743
TOTAL *	18,134	$17,334,398
MINUS INTEREST OFFSET	892	222,046
BALANCE OF NET INCOME	18,709	$17,112,352
CONTRIBUTION ADJUSTMENT	2,976	12,787
TOTAL STATE NET INCOME (After Apportionment)	18,709	$17,125,139

* Includes apportioned business attributable to California

Apportionment of Income (continued)

Bank and Corporation Taxes
Apportionment Formula
1984 Income Year

	Number	Amount (000)	
Total Property Values			
Within and Without the State	18,070	$2,991,501,533	
Within the State	16,197	$513,741,050	
Statewide Average			17.2%
Total Wages and Salaries			
Within and Without the State	17,634	$662,732,825	
Within the State	15,405	$83,040,165	
Statewide Average			12.5%
Total Sales			
Within and Without the State	18,404	$3,411,509,773	
Within the State	17,106	$408,097,089	
Statewide Average			12.0%

Homeowner and Renter Assistance

California has provided property tax relief to senior citizens in the form of property tax assistance since 1968. Legislation effective for the 1972 program reduced the requirement from the original age limit of 65 years of age or older to 62 years or older. This program extended to renters in 1977 is based on a property tax equivalent amount presumed to be paid by renters. Beginning in 1979 eligibility for totally disabled homeowners and renters, irrespective of age, was added to the program.

Assistance represents partial reimbursement of local property taxes on personal residences paid directly by homeowners and indirectly by renters the previous fiscal year. For renters, a $250 property tax is assumed. To be eligible for assitance, the claimant's household income from all sources during the prior calendar year cannot exceed a maximum income amount of $12,000.

Relief for both homeowners and renters is based on applying a certain percentage to the property tax amount. This percentage varies inversely with the applicants' income levels, ranging from 4 percent to 96 percent.

The income measurement used is household income which corresponds to adjusted gross income for tax purposes but is increased for such nontaxable sources as social security, cash public assistance, pensions and annuities (not otherwise taxable), unemployment insurance, tax-exempt interest, life insurance proceeds, gifts in excess of $300, and worker's compensation.

HRA Program Summary

The filing period for assistance is from May 16 of the fiscal year for which assistance is claimed through August 31 of the subsequent fiscal year. The Franchise Tax Board may accept claims through June 30 of the fiscal year following that for which assistance is claimed.

During 1985, there were 300,383 qualified homeowners and renters who received $34.5 million in residential property tax assistance under the Homeowner and Renter Assistance Program. This represented a 10.6 percent decrease in assistance from the previous claim year. The average assistance payment for 1985 was $115, versus $123 for 1984. This decline is primarily because the household income bracket established for relief purposes are not indexed for the effects of inflation.

HRA Program Summary (continued)

Renters make up the majority of the program claimants, filing 76.5 percent of all claims. Renters claimants received distribution of $28.3 million through this assistance program representing 82 percent of the total amount paid. Average assistance for renter claimants was $123 compared to $88 for homeowners. The larger average assistance for renters reflects generally lower income levels and resulting higher relief percentages against the property tax as compared to homeowners.

The average household income of renters was $6,207 compared to $7,032 for homeowners. Claimants in the $5,000–$7,000 income class received 73.4 percent of assistance. The major sources of income of claimants show that 55 percent of all household income reported for the 1985 income year was social security income. Public assistance accounted for 30 percent, interest and dividends accounted for 5.8 percent, and pensions and annuities accounted for 6.2 percent.

Homeowner – Renter Assistance
1985 Claims

	Number of Claimants	Total Household Income (Thousands)	Average Household Income	Total Assistance Paid (Thousands)	Average Assistance	Total Property Taxes (Thousands)	Average Property Taxes
Homeowners							
Senior Citizens	66,301	$ 469,017	$7,074	$ 5,708	$ 86	$17,756	$268
Disabled	4,432	28,358	$6,398	499	$113	1,325	$299
Subtotal	70,733	$ 497,375	$7,032	$ 6,207	$ 88	$19,091	$270
Renters							
Senior Citizens	163,554	$1,044,091	$6,384	$19,644	$120	$40,285 *	$250
Disabled	66,096	$ 381,245	$5,768	$ 8,631	$131	$15,936 *	$250
Subtotal	229,650	$1,425,336	$6,207	$28,275	$123	$56,221 *	N/A
GRAND TOTAL	300,383	$1,922,711	$6,401	$34,482	$115	$75,312 *	N/A

* $250 Renter Statutory Property Tax Equivalent

Additional statistical information is available in the appendix section.

Legislation and Regulation

Significant legislation enacted in 1985 affect the various laws administered by the department:

Personal Income Tax Law Changes

Conformity to Federal Internal Revenue Code
AB 66 (Chapter 1461)
Makes numerous substantive and technical changes to the law in response to the Federal Tax Reform Act of 1984.

Incentive Stock Option
AB 78 (Chapter 16)
Provides that stock options granted to an employee on or after January 1, 1976 will receive special incentive stock option treatment if exercised on or after January 1, 1984.

Conformity to 1983 Federal Changes
AB 127 (Chapter 159)
Conforms state law to federal law in the following areas: 1) Amortization of Pollution Control Facilities; 2) Soil and Water Conservation Expenses; 3) Business Use of Home Deduction; 4) Valuation of Inherited Property; 5) Basis Adjustment for Federal Gift Tax; 6) Information Reporting; and 7) Withholding.

Board of Control Refunds and Disclosure of County Assessor Information
AB 263 (Chapter 200)
Increases the dollar amount of refunds from $10,000 to $50,000 which may be allowed by the Franchise Tax Board without prior Board of Control approval. Operative January 1, 1986. In addition, amends the Revenue and Taxation Code to allow Franchise Tax Board access to county assessor's records for tax administration purposes.

Superior Court Use in Enforcement of Subpoenas
AB 290 (Chapter 327)
Allows Franchise Tax Board to seek assistance of Superior Court to enforce its subpoenas. Operative January 1, 1986.

Urgency Conformity Provisions
AB 498 (Chapter 13)
Conforms state income tax law to certain changes in federal law enacted in 1984. Provisions include allowing an individual to redeem a retirement bond at any time after July 18, 1984, even though under age 59½, without imposition of the 2½ percent penalty tax for premature distribution. In addition, allows tax-free treatment of partial distributions rolled into an individual retirement account (IRA), under certain criteria. These and other provisions are applicable in the computation of taxes for taxable or income years beginning on or after January 1, 1984.

Personal Income Tax Law Changes (continued)

Rare and Endangered Species Preservation Program
AB 719 (Chapter 208)
Changes the name of the check-off designation on individual returns to the "Rare and Endangered Species Preservation Program". Operative July 10, 1985.

Solar Energy and Energy Conservation — Credit Revised and Budget Act
SB 1079 (Chapter 108), SB 125 (Chapter 116), SB 150 (Chapter 111)
Sunsets the credit for certain energy conservation measures for single family dwellings for taxable or income years which begin December 31, 1985 and phases out certain other measures installed on any premises for taxable or income years which begin on or after December 31, 1986. Also provides that no carryover credits will be allowed during 1985 with carryovers to 1986, 1987, 1988 limited to one-third of the total carryover and that as of August 1, 1985, the state solar energy credit for single family dwelling and multifamily dwellings is "decoupled" from the federal provisons.

Bank and Corporation Tax Law Changes

Conformity to Federal Internal Revenue Code
AB 66 (Chapter 1461)
See summary under "Personal Income Tax Law".

Tax Preference Items
AB 118 (Chapter 14)
Deletes excess exploration and development costs, magazine and newspaper circulation expenses and research and experimental expenses as items of tax preference income to conform to federal law. Operative January 1, 1984.

Conformity to 1983 Federal Changes
AB 127 (Chapter 159)
See summary under "Personal Income Tax Law".

Refund, Approval by Board of Control Information
AB 263 (Chapter 200)
See summary under "Personal Income Tax Law".

Superior Court Use in Enforcement of Subpoena
AB 290 (Chapter 327)
See summary under "Personal Income Tax Law".

Urgency Conformity Provisions
AB 498 (Chapter 13)
Defines "control" for corporate reorganizations. Applicable to reorganization plans adopted after July 18, 1984.

Bank and Corporation Tax Law Changes (continued)

Solar Energy and Energy Conservation Systems—Credit Revised and Budget Act

SB 1079 (Chapter 108), SB 125 (Chapter 116), SB 150 (Chapter 111)
See summary under "Personal Income Tax Law".

Tax Appeals

Taxpayers who disagree with the department's action on their protest or claim for refund may appeal the decision to the State Board of Equalization. The Franchise Tax Board Appeals Section is responsible for representing the department's position.

In 1985, 1,355 appeals involving $31.4 million in revenue were filed, compared to 1,898 and $31.7 million in 1984.

During 1985, 1,188 appeals were completed. The Board of Equalization issued decisions in 367 of the completed cases.

Significant Appeal Decisions

Appeal of Hoya Lens of America, Inc. (1-8-85)

The Board of Equalization, on the authority of Section 3.5 of Article III of the California Constitution and its established policy of abstention from deciding constitutional questions in deficiency assessments, refused to rule on the constitutionality of including factors and income of a non-United States parent corporation in the unitary apportionment computation.

Appeal of Fred Dale Stegman (1-8-85)

Use of cash expenditure method in the reconstruction of unreported income requires that the Franchise Tax Board establish with reasonable certainty, the opening net worth of the taxpayer.

Appeal of J.B. Torrance, Inc. (5-5-85)

To establish that the activities of diverse businesses constitute a single unitary business, it must be proven that the unitary activities relied upon result in a functionally integrated enterprise.

Trails End, Inc. (9-19-85)

Centralized management and intercompany sales at preferential prices were sufficient to establish the existence of a functionally integrated unitary enterprise.

Litigation

During 1985, 31 lawsuits were filed against the Franchise Tax Board and 43 cases were closed. The total number of pending cases increased to 136.

The most significant lawsuits filed against the department were:

Mole-Richardson v. ***Franchise Tax Board.*** The issue whether the plaintiff engaged in one unitary business or two separate businesses.

Bank of Tokyo v. ***Franchise Tax Board*** and ***California First Bank*** v. ***Franchise Tax Board.*** The issue whether combination of a foreign parent with a domestic subsidiary violated the Due Process of Commerce Clause of the U.S. Constitution, treaties and/or international law.

Kikkoman International, Inc. v. ***Franchise Tax Board.*** Similar issues as in ***Bank of Tokyo*** and ***California First Bank*** above, as well as whether application of the apportionment formula caused distortion.

Boston Professional Hockey Association, et al. v. ***Franchise Tax Board.*** The issue whether plaintiffs are subject to the minimum tax.

In 1985, of the 43 cases closed, the most significant was ***F.W. Woolworth*** v. ***Franchise Tax Board,*** 160 Cal.App.3d 1154 (1984). The California Court of Appeal held that the Franchise Tax Board's combination of plaintiff and its Canadian subsidiary violated the Due Process of Commerce Clause of the U.S. Constitution. The California Supreme Court in 1985 denied the Franchise Tax Board's petition for hearing.

Appendix

Major Tax Law Changes

Table 1A

Personal Income Tax
SYNOPSIS OF TAX RATES
Married Persons Filing Joint Returns
1935–1973ff

Taxable income (adjusted gross income less deductions and exemptions)	*Income year*				
	1935–42	*1943–48*[1]	*1949–51*	*1952–58*[2]	*1959–66*[3]
Up to $2,500	1%	1%	1%	1%	1%
$2,500 to 5,000	1	1	1	1	1
5,000 to 7,500	2	1	2	1	2
7,500 to 10,000	2	1	2	1	2
10,000 to 12,500	3	2	3	2	3
12,500 to 15,000	3	2	3	2	3
15,000 to 20,000	4	3	4	2	4
20,000 to $25,000	5	4	5	3	5
25,000 to 30,000	6	5	6	3	6
30,000 to 40,000	7	6	6	4	7
40,000 to 50,000	8	6	6	5	7
50,000 to 60,000	9	6	6	6	7
60,000 to 70,000	10	6	6	6	7
70,000 to 80,000	11	6	6	6	7
80,000 to 100,000	12	6	6	6	7
100,000 to 150,000	13	6	6	6	7
150,000 to 250,000	14	6	6	6	7
250,000 and over	15	6	6	6	7

Taxable income (adjusted gross income less deductions)	*Income year*	
	1967–72[4]	*1972–73*[5,7]
Up to $4,000	1%	1%
$4,000 to 7,000	2	2
7,000 to 10,000	3	3
10,000 to 13,000	4	4
13,000 to 16,000	5	5
16,000 to 19,000	6	6
19,000 to 22,000	7	7
22,000 to 25,000	8	8
25,000 to 28,000	9	9
28,000 to 31,000	10	10
31,000 to 50,000	10	11
50,000 to 60,000	10	11
60,000 to 70,000	10	11
70,000 to 80,000	10	11
80,000 to 100,000	10	11
10,000 to 150,000	10	11
150,000 to 250,000	10	11
250,000 and over	10	11

Table 1B Personal Income Tax
SYNOPSIS OF TAX RATES
Single Persons and Married Persons Filing Separately 1935–1973ff

Taxable income (adjusted gross income less deductions and exemptions)	*Income year*				*(Taxable Income (adjusted gross income less deductions)*	*Income year*	
	1935–42	*1943–48*[1]	*1949–58*	*1959–66*[3]		*1967–72*[4]	*1973*[5,7]
Up to $2,500	1%	1%	1%	1%	Up to $2,000	1%	1%
$2,500 to 5,000	1	1	1	2	$2,000 to 3,500	2	2
5,000 to 7,500	2	1	2	3	3,500 to 5,000	3	3
7,500 to 10,000	2	1	2	4	5,000 to 6,500	4	4
10,000 to 12,500	3	2	3	5	6,500 to 8,000	5	5
12,500 to 15,000	3	2	3	6	8,000 to 9,500	6	6
15,000 to 20,000	4	3	4	7	9,500 to 11,000	7	7
20,000 to 25,000	5	4	5	7	11,000 to 12,500	8	8
25,000 to 30,000	6	5	6	7	12,500 to 14,000	9	9
30,000 to 40,000	7	6	6	7	14,000 to 15,500	10	10
40,000 to 50,000	8	6	6	7	15,500 to 50,000	10	11
50,000 to 60,000	9	6	6	7	50,000 to 60,000	10	11
60,000 to 70,000	10	6	6	7	60,000 to 70,000	10	11
70,000 to 80,000	11	6	6	7	70,000 to 80,000	10	11
80,000 to 100,000	12	6	6	7	80,000 to 100,000	10	11
100,000 to 150,000	13	6	6	7	100,000 to 150,000	10	11
150,000 to 250,000	14	6	6	7	150,000 to 250,000	10	11
250,000 and over	15	6	6	7	250,000 and over	10	11

Table 1C Personal Income Tax
SYNOPSIS OF TAX RATES
Unmarried Heads of Household 1935–1974ff

Taxable income (adjusted gross income less deductions and exemptions)	*Income year*				*(Taxable income (adjusted gross income) less deductions)*	*Income year*		
	1935–42	*1943–48*[1]	*1949–58*	*1959–66*[3]		*1967–72*[4]	*1973*[5]	*1974*[6,7]
Up to $2,500	1%	1%	1%	1%	Up to $3,000	1%	1%	1%
$2,500 to 5,000	1	1	1	2	$3,000 to 4,000	2	2	1
5,000 to 7,500	2	1	2	3	4,000 to 4,500	2	2	2
7,500 to 10,000	2	1	2	4	4,500 to 6,000	3	3	2
10,000 to 12,500	3	2	3	5	6,000 to 7,500	4	4	3
12,500 to 15,000	3	2	3	6	7,500 to 9,000	5	5	4
15,000 to 20,000	4	3	4	7	9,000 to 10,500	6	6	5
20,000 to 25,000	5	4	5	7	10,500 to 12,000	7	7	6
25,000 to 30,000	6	5	6	7	12,000 to 13,500	8	8	7
30,000 to 40,000	7	6	6	7	13,500 to 15,000	9	9	8
40,000 to 50,000	8	6	6	7	15,000 to 16,500	10	10	9
50,000 to 60,000	9	6	6	7	16,500 to 18,000	10	11	10
60,000 to 70,000	10	6	6	7	18,000 and over	10	11	11
70,000 to 80,000	11	6	6	7				
80,000 to 100,000	12	6	6	7				
100,000 to 150,000	13	6	6	7				
150,000 to 250,000	14	6	6	7				
250,000 and over	15	6	6	7				

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[1] A temporary reduction in tax in the lower income levels was effected in this period by widening the initial tax rate bracket from $5,000 to $10,000. This temporary reduction was renewed in 1945, 1947, and 1948 but was allowed to lapse in 1949. In addition, the maximum rate was reduced from 15 percent on amounts in excess of $250,000 to 6 percent on amounts in excess of $30,000.

[2] Income splitting on joint returns was first effective in this period. Under this provision, the tax imposed is twice the tax which would be imposed if the taxable income of the couple were cut in half.

[3] The tax brackets were narrowed from $10,000 to $5,000 for married couples filing jointly and from $5,000 to $2,500 for all others in this period. At the same time, the maximum rate was increased from 6 percent to 7 percent.

[4] Tax brackets were narrowed and the tax rates increased to 10 percent. Taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions, personal exemptions, and exemptions for dependents (Stats. 1967, Ch. 963).

A special 10 percent reduction in tax liabilities, maximum $100 for single individuals and $200 for married couples filing jointly, was effective for the 1969 income year (Stats. 1969, Ch. 1464).

A forgiveness tax credit of 20 percent was provided with respect to 1971 income year taxes along with enactment of the withholding and declaration of estimated tax program, effective on January 1, 1972 (Stats. 1971 [First Extraordinary Session], Ch. 1).

[5] The maximum tax rate was increased from 10 percent to 11 percent (Stats. 1971 [First Extraordinary Session], Ch. 1). A special income tax credit ranging from 20 percent to 100 percent of tax liability was effective for the 1973 income year (Stats. 1973, Ch. 296).

[6] Tax brackets were eased for heads of households effective with the 1974 income year (Stats. 1973, Ch. 1180).

[7] Tax brackets were indexed at rate of 5.222% for 1978; 6.88% for 1979; 17.33% for 1980; 8.26% for 1981; 9.32% for 1982; –1.2% for 1983; and 4.6% for 1984. Indexing reflects the June to June change in the California Consumer Price Index less 3% for 1978 and 1979 and full indexing for 1980 and subsequent years (Stats. 1978, Ch. 569).

Table 2
Personal Income Tax
PERSONAL AND DEPENDENT ALLOWANCES AND STANDARD DEDUCTION
1935–1968ff

	Income year									
Marital status	*1935–38*	*1939–42*	*1943–44* [1]	*1945–47* [2]	*1948–52* [3]	*1953–58* [4]	*1959–63* [5]	*1964–66* [6]	*1967* [7]	*1968* [8]
1. Personal exemptions										
(a) Joint returns of married persons	$2,500	$2,500	$3,500	$4,500	$3,500	$3,500	$3,000	$3,000	$50 Tax	$50 [9]
(b) Separate returns of married persons	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500	25 credit	25 [9]
(c) Returns of single persons	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500	25 in lieu of	25 [9]
(d) Returns of unmarried heads of household	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000	50 deduction	50 [9]
(e) Returns of blind persons (additional)	–	–	–	–	500	500	600	600	8 for	8 [9]
(f) Returns of estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000	10 exemptions	10
(g) Returns of trusts	1,000	100	100	100	100	100	100	100	1	1
2. Exemption for each dependent	400	400	400	400	400	400	600	600	8	8 [9]
3. Standard deductions										
(a) Joint returns of married persons	–	–	–	–	–	–	–	$1,000	$1,000	$2,000 [9]
(1) Adjusted gross income $5,000 or more	–	–	–	$300	$300	–	10%	–	–	–
(2) Adjusted gross income $10,000 or more	–	–	–	–	–	$600	$1,000	–	–	–
(3) Adjusted gross income less than $5,000	–	–	–	6%	6%	–	–	–	–	–
(4) Adjusted gross income less than $10,000	–	–	–	–	–	6%	10%	–	–	–
(b) Return of unmarried heads of household	–	–	–	–	–	–	–	1,000	1,000	2,000 [9]
(1) Adjusted gross income $5,000 or more	–	–	–	300	300	300	500	–	–	–
(2) Adjusted gross income less than $5,000	–	–	–	6%	6%	6%	10%	–	–	–
(c) Returns of single persons and separate returns of married persons	–	–	–	–	–	–	–	500	500	1,000 [9]
(1) Adjusted gross income $5,000 or more	–	–	–	300	300	300	500	–	–	–
(2) Adjusted gross income less than $5,000	–	–	–	6%	6%	6%	10%	–	–	–

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[1] Temporary provisions increased the exemptions of individuals by $1,000 and of estates by $500.

[2] Temporary provisions increased the personal exemptions allowed individuals by an additional $1,000. Personal exemptions were raised to $2,000 and $3,500. A standard deduction in lieu of itemized nonbusiness deductions was introduced at this time. The standard deduction was 6 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "optional tax table" or $300 when a person filed a separate return and was ineligible to use the optional tax table and chose not to itemize deductions.

[3] Personal exemptions enacted in 1945 were made permanent. An additional $500 was allowed a blind taxpayer or spouse.

[4] The filing of joint returns was made more attractive in this period. For couples with combined incomes of $10,000 or more, the standard deduction was raised from $300 to $600.

[5] Personal exemptions were reduced by $500; exemptions for dependents were increased by $200; and exemptions for the blind were increased by $100. The standard deduction was increased from 6 percent to 10 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "tax table" rather than the tax rate schedule. For persons ineligible to use the optional tax table (i.e., married couples with adjusted gross income of $5,000 or more), the standard deduction was increased to $1,000 for married couples filing jointly and to $500 for all others.

[6] A flat standard deduction of $1,000 for married couples filing jointly and unmarried heads of household and a standard deduction of $500 for all other individuals regardless of the amount of the adjusted gross income was substituted for the 10 percent standard deduction in the prior law. Beginning in 1966, taxpayers who were nonresidents for any part of the year were required to prorate their personal exemption, exemptions for dependents, and standard deduction.

[7] Tax credits for personal and dependent exemptions were substituted for deductions (Stats. 1967, Ch. 1479).

[8] The flat standard deduction was increased to $2,000 for married couples filing jointly and unmarried heads of household and to $1,000 for single persons (Stats. 1968 [First Extra Session] Ch. 1). The $50 exemption for heads of household includes the first qualifying dependent; the exemption for each dependent thereafter is $8.

[9] Indexed for 1979 and future years by the full California Consumer Price Index change from June to June. The change for 1980 was 17.33%; 1981 was 8.26%; 1982 was 9.32%; 1983 was –1.2%; and for 1984 was 4.6% (Stats. 1978, Ch. 569).

Table 3
Bank and Corporation Taxes
SYNOPSIS OF TAX RATE CHANGES
1929–1982

Corporation Type	*Income Year (calendar year basis)*												
	1929–32	*1933–34*	*1935–36* [1]	*1937–42*	*1943–49* [2]	*1950–58*	*1959–66* [3]	*1967–71* [4]	*1972* [5]	*1973* [6]	*1974–79* [6]	*1980–81*	*1982ff*
I. General corporations													
a. Tax rate	2%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%
b. Minimum franchise tax *	$25	$25	$25	$25	$25	$25	$100	$100	$200	$200	$200	$200	$200
II. Banks													
a. General franchise tax rate	2%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%
b. Add-on, in lieu rate	–	4%	4%	4%	4.0%	4%	4.0%	4%	4.0%	4.0%	†	2.0%‡	†
c. Composite rate	2%	6%	8%	8%	7.4%	8%	11.0%	11%	11.6%	12.3%	†	11.6%	†
d. Minimum franchise tax *	–	–	–	–	–	–	–	–	–	–	–	$200	$200
III. Other financial corporations													
a. General franchise tax rate	2%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%
b. Add-one, in lieu rate	–	4%	4%	4%	4.0%	4%	4.0%	4%	4.0%	4.0%	†	2.0%‡	†
c. Composite rate	2%	6%	8%	8%	7.4%	8%	9.5%	11%	11.6%	12.3%	†	11.6%	†
d. Financial offset II	–	II	II	II	II	II	II	II	II	II	II	II	II
e. Minimum tax	$25	$25	$25	$25	$25	$25	$100	$100	$200	$200	$200	$200	$200
IV. Corporations subject to income tax and not the franchise tax													
a. Tax rate *	–	–	–	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%

[1] The bank and corporation franchise tax was extended to public utilities which heretofore had been taxed on gross receipts.

[2] Temporary provisions enacted during World War II reduced the franchise tax rate by 15 percent. This temporary reduction, which commenced with December 31, 1943 income year returns, was renewed in 1945, 1947, and 1948, but was allowed to lapse in 1949 with income years ending on or before November 20, 1949.

[3] The rate increase was effective for income earned on and after January 1, 1959. The minimum tax was increased to $100 and subsequently reduced to $25 for credit unions with $20,000 or less gross income and gold mining companies inactive since 1950.

[4] The tax rate increase was effective for income earned on and after January 1, 1967.

[5] The tax rate increase was effective for income years ending after December 31, 1971. The minimum tax increase from $100 to $200. (Stats. 1971, First Extraordinary Session, Ch. 1.)

[6] The general corporation tax rate was increased from 7.6 percent to 9 percent on July 1, 1973, to reach the full 9 percent, on a monthly prorated basis, with income years ending June 30, 1974 and thereafter. For 1973 calendar year corporations, the tax rate was 8.3 percent general and 12.3 percent financial (Stats. 1972, Ch. 1406.)

* The minimum tax does not apply to corporations subject to the income tax rather than the franchise tax. Banks were exempted from the minimum tax until 1980.

† Computed in-lieu rates dropped below the maximum 4 percent for these years: 1974 = 3.707%; 1975 = 3.978%; 1976 = 3.772%; 1977 = 3.425%; 1978 = 2.730%; 1979 = 1.633%; 1982 = 1.307%; 1983 = 1.330%; and 1984 = 1.330%.

‡ The in-lieu rate was set statutorily at 2 percent for income years ending in 1980 and 1981 (AB 66, Stats. 1979, Ch. 1150).

II Since nonbank financials, such as savings and loan associations, do pay local taxes and fees that banks are exempted from, they are entitled to offset their state tax by the amount of these local levies as long as the effective net tax rate does not drop below the general corporation rate. Beginning in 1981, however, these other financials received the same protection from local levies as banks, thus eliminating their offset (AB 66, Stats. 1979, Ch. 1150).

Appendix

Personal Income Tax

TABLE 1†
Personal Income Tax Statistics
COMPARISON BY INCOME YEARS
1935 through 1984 Taxable Years

	NUMBER OF RETURNS†	ADJUSTED § GROSS INCOME	TAXABLE INCOME ß	TAX ASSESSED
1984	11,630,329	$290,103,630,395	$229,858,626,759	$9,817,265,664
1983	10,950,080	244,257,461,796	188,843,750,990	8,424,611,422
1982	10,721,424	224,864,257,752	175,605,696,681	7,240,834,538
1981	10,661,919	209,941,951,085	165,129,794,432	6,774,149,612
1980	10,335,674	189,296,754,718	150,455,415,513	6,205,907,550
1979	10,190,263	169,787,241,739	136,691,943,954	5,973,284,386
1978	9,448,710	149,103,645,736	119,658,732,974	4,174,010,707
1977	8,989,797	132,780,575,587	105,756,244,982	4,224,600,738
1976	8,620,249	115,605,335,767	91,731,546,822	3,359,556,988
1975	8,124,290	101,597,846,338	80,476,279,933	2,758,812,903
1974	7,929,997	93,727,065,161	73,916,530,370	2,360,763,630
1973	7,490,292	85,533,831,592	66,863,680,268	1,536,631,957
1972	6,972,468	78,371,547,573	60,904,374,504	1,691,312,440
1971	5,690,817	67,784,603,132	52,618,642,609	1,132,505,465
1970	5,554,362	63,189,993,017	49,434,450,840	1,212,386,611
1969	5,586,849	60,874,377,105	47,983,889,281	1,088,914,303
1968	5,334,038	56,636,453,088	44,663,418,826	1,061,700,536
1967	5,449,456	52,827,614,314	43,252,693,095	947,644,969
1966	5,445,732	48,692,542,311	23,442,014,593	478,756,378
1965	5,167,529	45,234,005,608	21,088,900,269	432,886,449
1964	4,981,588	42,133,397,507	19,411,711,965	391,744,625
1963	4,851,770	38,835,003,005	17,382,195,763	338,006,936
1962	4,558,688	35,878,383,083	15,833,652,013	304,396,656
1961	4,454,831	33,581,594,325	14,624,976,601	290,676,930
1960	4,239,099	31,234,014,596	13,337,515,726	256,450,535
1959	4,008,723	29,612,426,090	12,723,307,940	250,566,812
1958	3,489,680	25,501,828,925	10,131,417,970	148,549,825
1957	3,384,328	24,069,835,748	9,433,007,532	139,642,872
1956	3,218,105	22,482,156,836	8,788,488,254	135,477,815
1955	2,920,321	19,757,447,745	7,561,804,730	120,093,851
1954	2,626,855	17,113,383,847	6,406,123,525	99,653,179
1953	2,410,122	15,556,088,624	5,784,655,412	89,049,281
1952	2,252,317	13,927,890,159	††	85,108,713
1951	1,984,716	11,577,191,801	††	81,051,828
1950	1,584,514	9,238,315,755	††	73,222,657
1949	1,421,847	7,891,220,000	††	56,553,330
1948	836,932	5,910,851,000	††	47,452,061
1947	784,709	5,323,211,000	††	45,424,549
1946	735,457	5,188,840,000	††	49,376,994
1945	663,710	4,726,955,000	††	43,380,443
1944	1,014,851	5,691,494,000	††	45,386,790
1943	1,088,940	5,581,474,000	††	39,320,186
1942	1,197,700	4,571,110,000	††	43,025,728
1941	939,069	3,266,219,000	††	28,727,574
1940	778,514	2,545,627,000	††	19,237,738
1939	571,274	2,030,576,000	††	16,853,930
1938	493,728	1,825,971,000	††	17,834,961
1937	475,479	1,908,439,000	††	20,600,690
1936	423,420	1,751,781,000	††	19,607,851
1935	372,836	1,377,366,000	††	11,792,271

FOOTNOTES FOLLOW THIS SECTION

TABLE 2†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
1981 through 1984 Taxable Years

	1981 INCOME YEAR		1982 INCOME YEAR		1983 INCOME YEAR		1984 INCOME YEAR	
	NUMBER OF RETURNS							
ADJUSTED GROSS INCOME CLASS	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL
UNDER $5,000	2,259,716	21.2	2,180,033	20.3	2,131,623	19.5	2,049,086	17.6
5,000 UNDER 10,000	1,780,335	16.7	1,689,550	15.8	1,717,400	15.7	1,724,121	14.8
10,000 UNDER 15,000	1,501,135	14.1	1,440,400	13.4	1,397,010	12.8	1,496,282	12.9
15,000 UNDER 20,000	1,179,875	11.1	1,217,850	11.4	1,208,270	11.0	1,260,505	10.9
20,000 UNDER 25,000	957,695	9.0	950,350	8.9	973,550	8.9	1,026,962	8.8
25,000 UNDER 30,000	772,510	7.2	809,400	7.5	815,740	7.4	875,769	7.5
30,000 UNDER 40,000	1,032,570	9.7	1,091,500	10.2	1,127,330	10.3	1,280,923	11.0
40,000 UNDER 50,000	575,745	5.4	607,600	5.7	666,000	6.1	781,720	6.7
50,000 UNDER 100,000	504,690	4.7	621,060	5.8	776,040	7.1	960,040	8.3
100,000 AND OVER	97,648	0.9	113,681	1.1	137,117	1.2	174,921	1.5
TOTALS	10,661,919	100.0	10,721,424	100.0	10,950,080	100.0	11,630,329	100.0

	ADJUSTED GROSS INCOME IN THOUSANDS							
ADJUSTED GROSS INCOME CLASS	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL
UNDER $5,000	$2,607,842	1.2	$2,067,544	0.9	$2,236,361	0.9	$6,587,494	2.3
5,000 UNDER 10,000	13,311,578	6.3	12,539,341	5.6	12,691,157	5.2	14,449,652	5.0
10,000 UNDER 15,000	18,624,989	8.9	17,985,894	8.0	17,400,610	7.1	19,374,797	6.7
15,000 UNDER 20,000	20,516,219	9.8	21,186,632	9.4	21,015,865	8.6	22,539,104	7.8
20,000 UNDER 25,000	21,521,081	10.3	21,310,330	9.5	21,807,771	8.9	23,511,980	8.1
25,000 UNDER 30,000	21,153,185	10.1	22,194,785	9.9	22,354,031	9.2	24,214,726	8.3
30,000 UNDER 40,000	35,645,459	17.0	37,657,643	16.7	38,940,235	15.9	44,873,194	15.4
40,000 UNDER 50,000	25,523,741	12.2	27,012,466	12.0	29,696,814	12.2	35,063,620	12.1
50,000 UNDER 100,000	32,151,550	15.3	39,507,969	17.6	49,496,285	20.3	62,034,101	21.4
100,000 AND OVER	18,886,308	9.0	23,401,657	10.4	28,618,335	11.7	37,454,964	12.9
TOTALS	$209,941,952	100.0	$224,864,261	100.0	$244,257,464	100.0	$290,103,632	100.0

	TAX ASSESSED IN THOUSANDS							
ADJUSTED GROSS INCOME CLASS	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL
UNDER $5,000	$8,694	0.1	$16,356	0.2	$8,561	.1	$11,148	.1
5,000 UNDER 10,000	67,114	1.0	56,940	0.8	60,455	.7	55,055	.6
10,000 UNDER 15,000	221,967	3.3	189,644	2.6	187,045	2.2	195,952	2.0
15,000 UNDER 20,000	372,670	5.5	351,467	4.9	360,235	4.3	365,024	3.7
20,000 UNDER 25,000	490,340	7.2	454,901	6.3	489,114	5.8	500,444	5.1
25,000 UNDER 30,000	550,693	8.1	530,314	7.3	580,201	6.9	611,393	6.2
30,000 UNDER 40,000	1,026,710	15.2	1,032,090	14.3	1,120,978	13.3	1,256,369	12.8
40,000 UNDER 50,000	891,103	13.2	886,143	12.2	984,852	11.7	1,124,823	11.4
50,000 UNDER 100,000	1,553,468	22.9	1,761,007	24.3	2,222,009	26.4	2,685,787	27.4
100,000 AND OVER	1,591,390	23.5	1,961,973	27.1	2,411,163	28.6	3,011,269	30.7
TOTALS	$6,774,150	100.0	$7,240,835	100.0	$8,424,613	100.0	$9,817,264	100.0

FOOTNOTES FOLLOW THIS SECTION

TABLE 3†
Personal Income Tax Statistics
BY ADJUSTED GROSS INCOME CLASS — PERCENTAGES CUMULATED
1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	DOLLARS IN THOUSANDS											
	RETURNS			ADJUSTED GROSS INCOME§			TAXABLE INCOME			TAX ASSESSED		
	NUMBER	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT	PERCENT OF TOTAL	PERCENT CUMULATIVE
NO ADJUSTED GROSS INCOME	581,465	5.0	5.0	$-433,905	-0.1	-0.1	$1,704,365	0.7	0.7	$5,265	Y	Y
$1 UNDER 1,000	179,011	1.5	6.5	566,942	0.2	0.1	395,874	0.2	0.9	156	Y	Y
1,000 UNDER 2,000	279,060	2.4	8.9	845,184	0.3	0.4	381,803	0.2	1.1	617	Y	Y
2,000 UNDER 3,000	322,088	2.8	11.7	1,606,373	0.6	1.0	861,958	0.4	1.5	913	Y	Y
3,000 UNDER 4,000	337,836	2.9	14.6	1,578,518	0.5	1.5	849,679	0.4	1.9	1,715	Y	Y
4,000 UNDER 5,000	349,626	3.0	17.6	2,424,382	0.8	2.3	1,625,675	0.7	2.6	2,482	Y	Y
5,000 UNDER 6,000	392,006	3.4	21.0	2,547,638	0.9	3.2	1,632,316	0.7	3.3	3,208	Y	Y
6,000 UNDER 7,000	351,468	3.0	24.0	2,635,998	0.9	4.1	1,771,380	0.8	4.1	7,209	0.1	0.1
7,000 UNDER 8,000	340,011	2.9	26.9	3,004,804	1.0	5.1	2,129,713	0.9	5.0	11,013	0.1	0.2
8,000 UNDER 9,000	329,697	2.8	29.7	3,085,649	1.1	6.2	2,220,352	1.0	6.0	15,133	0.2	0.4
9,000 UNDER 10,000	310,939	2.7	32.4	3,175,563	1.1	7.3	2,279,781	1.0	7.0	18,492	0.2	0.6
10,000 UNDER 11,000	319,290	2.7	35.1	3,471,776	1.2	8.5	2,558,488	1.1	8.1	24,105	0.3	0.9
11,000 UNDER 12,000	302,908	2.6	37.7	3,747,084	1.3	9.8	2,852,758	1.2	9.3	33,878	0.4	1.3
12,000 UNDER 13,000	295,118	2.5	40.2	3,805,381	1.3	11.1	2,940,078	1.3	10.6	40,118	0.4	1.7
13,000 UNDER 14,000	291,554	2.5	42.7	4,054,370	1.4	12.5	3,103,931	1.4	12.0	44,499	0.5	2.2
14,000 UNDER 15,000	287,412	2.5	45.2	4,296,186	1.5	14.0	3,340,029	1.4	13.4	53,352	0.5	2.7
15,000 UNDER 16,000	276,542	2.4	47.6	4,361,747	1.5	15.5	3,404,707	1.5	14.9	56,897	0.6	3.3
16,000 UNDER 17,000	262,078	2.3	49.9	4,443,287	1.5	17.0	3,534,461	1.5	16.4	69,970	0.7	4.0
17,000 UNDER 18,000	243,268	2.1	52.0	4,331,667	1.5	18.5	3,411,439	1.5	17.9	69,789	0.7	4.7
18,000 UNDER 19,000	255,597	2.2	54.2	4,854,651	1.7	20.2	3,890,437	1.7	19.6	86,908	0.9	5.6
19,000 UNDER 20,000	223,020	1.9	56.1	4,547,752	1.6	21.8	3,658,454	1.6	21.2	81,460	0.8	6.4
20,000 UNDER 21,000	227,702	2.0	58.1	4,738,704	1.6	23.4	3,809,825	1.6	22.8	97,232	1.0	7.4
21,000 UNDER 22,000	210,320	1.8	59.9	4,570,692	1.6	25.0	3,644,952	1.6	24.4	94,121	1.0	8.4
22,000 UNDER 23,000	198,500	1.7	61.6	4,518,917	1.6	26.6	3,569,327	1.5	25.9	93,359	1.0	9.4
23,000 UNDER 24,000	201,112	1.7	63.3	4,969,729	1.7	28.3	4,035,473	1.7	27.6	103,696	1.1	10.5
24,000 UNDER 25,000	189,328	1.6	64.9	4,713,938	1.6	29.9	3,772,618	1.6	29.2	112,036	1.1	11.6
25,000 UNDER 26,000	190,714	1.6	66.5	4,921,201	1.7	31.6	3,945,882	1.7	30.9	119,907	1.2	12.8
26,000 UNDER 27,000	181,558	1.6	68.1	4,864,530	1.7	33.3	3,870,759	1.7	32.6	121,834	1.2	14.0
27,000 UNDER 28,000	175,273	1.5	69.6	4,845,234	1.7	35.0	3,918,789	1.7	34.3	122,714	1.3	15.3
28,000 UNDER 29,000	169,445	1.5	71.1	4,845,968	1.7	36.7	3,890,229	1.7	36.0	123,991	1.3	16.6
29,000 UNDER 30,000	158,779	1.4	72.5	4,737,793	1.6	38.3	3,791,121	1.6	37.6	122,947	1.3	17.9
30,000 UNDER 35,000	720,832	6.2	78.7	23,608,780	8.1	46.4	18,888,740	8.2	45.8	646,354	6.6	24.5
35,000 UNDER 40,000	560,091	4.8	83.5	21,264,414	7.3	53.7	16,715,867	7.3	53.1	610,015	6.2	30.7
40,000 UNDER 45,000	428,123	3.7	87.2	18,238,812	6.3	60.0	14,435,593	6.3	59.4	568,709	5.8	36.5
45,000 UNDER 50,000	353,597	3.0	90.2	16,824,808	5.8	65.8	13,249,964	5.8	65.2	556,114	5.7	42.2
50,000 UNDER 55,000	265,318	2.3	92.5	13,948,341	4.8	70.6	10,968,572	4.8	70.0	496,019	5.1	47.3
55,000 UNDER 60,000	183,735	1.6	94.1	10,556,614	3.6	74.2	8,272,252	3.6	73.6	407,573	4.2	51.5
60,000 UNDER 65,000	145,504	1.3	95.4	9,117,819	3.1	77.3	7,116,744	3.1	76.7	373,810	3.8	55.3
65,000 UNDER 70,000	103,127	.9	96.3	7,006,067	2.4	79.7	5,576,582	2.4	79.1	315,529	3.2	58.5
70,000 UNDER 80,000	140,594	1.2	97.5	10,517,259	3.6	83.3	8,203,174	3.6	82.7	503,881	5.1	63.6
80,000 UNDER 90,000	74,254	0.6	98.1	6,365,578	2.2	85.5	5,035,727	2.2	84.9	334,789	3.4	67.0
90,000 UNDER 100,000	47,508	0.4	98.5	4,522,423	1.6	87.1	3,573,510	1.6	86.5	254,186	2.6	69.6
100,000 UNDER 200,000	133,790	1.2	99.7	17,994,111	6.2	93.3	14,257,940	6.2	92.7	1,161,881	11.8	81.4
200,000 UNDER 500,000	33,264	0.3	100.0	9,697,288	3.3	96.6	8,082,670	3.5	96.2	800,138	8.2	89.6
500,000 UNDER 1,000,000	5,384	Y	100.0	3,708,515	1.3	97.9	3,205,251	1.4	97.6	363,682	3.7	93.3
1,000,000 AND OVER	2,483	Y	100.0	6,055,050	2.1	100.0	5,479,390	2.4	100.0	685,568	6.7	100.0
TOTAL	11,630,329	100.0	100.0	$290,103,632	100.0	100.0	$229,858,629	100.0	100.0	$9,817,264	100.0	100.0

FOOTNOTES FOLLOW THIS SECTION

Table 4A†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED§ GROSS INCOME (THOUSANDS)	DEDUCTIONS (THOUSANDS)δ	TAXABLE INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITSε (THOUSANDS)	TAX AFTER CREDITSπ (THOUSANDS)
	ALL	TAXABLE						
NO ADJ. GROSS INCOME	581,465	3,889	$-433,905	$1,963,838	$1,704,365	$153,357	$33,011	$5,265
$1 UNDER $1,000	179,011	13,062	566,942	409,653	395,874	23,781	9,313	156
1,000 UNDER 2,000	279,060	14,220	845,184	637,013	381,803	18,997	15,268	617
2,000 UNDER 3,000	322,088	16,194	1,606,373	827,155	861,958	47,951	17,730	913
3,000 UNDER 4,000	337,836	15,902	1,578,518	765,183	849,679	23,911	18,766	1,715
4,000 UNDER 5,000	349,626	18,853	2,424,382	855,966	1,625,675	74,660	19,984	2,482
5,000 UNDER 6,000	392,006	190,047	2,547,638	939,101	1,632,316	36,733	22,609	3,208
6,000 UNDER 7,000	351,468	213,481	2,635,998	910,904	1,771,380	38,494	21,266	7,209
7,000 UNDER 8,000	340,011	204,273	3,004,804	902,366	2,129,713	55,240	21,413	11,013
8,000 UNDER 9,000	329,697	192,193	3,085,649	895,107	2,220,352	49,296	21,532	15,133
9,000 UNDER 10,000	310,939	170,543	3,175,563	927,296	2,279,781	43,529	21,060	18,492
10,000 UNDER 11,000	319,290	199,108	3,471,776	939,049	2,558,488	48,385	22,016	24,105
11,000 UNDER 12,000	302,908	234,693	3,747,084	932,963	2,852,758	64,936	20,273	33,878
12,000 UNDER 13,000	295,118	253,593	3,805,381	889,885	2,940,078	63,627	19,928	40,118
13,000 UNDER 14,000	291,554	253,918	4,054,370	962,865	3,103,931	69,178	20,773	44,499
14,000 UNDER 15,000	287,412	256,861	4,296,186	988,452	3,340,029	79,123	20,921	53,352
15,000 UNDER 16,000	276,542	251,656	4,361,747	962,530	3,404,707	81,022	21,452	56,897
16,000 UNDER 17,000	262,078	245,477	4,443,287	923,695	3,534,461	92,714	19,088	69,970
17,000 UNDER 18,000	243,268	225,956	4,331,667	959,161	3,411,439	91,535	18,581	69,789
18,000 UNDER 19,000	255,597	242,576	4,854,651	970,283	3,890,437	113,386	20,046	86,908
19,000 UNDER 20,000	223,020	213,313	4,547,752	899,345	3,658,454	114,329	18,065	81,460
20,000 UNDER 21,000	227,702	220,103	4,738,704	932,375	3,809,825	117,371	17,768	97,232
21,000 UNDER 22,000	210,320	204,275	4,570,692	935,379	3,644,952	112,763	16,991	94,121
22,000 UNDER 23,000	198,500	190,232	4,518,917	960,779	3,569,327	111,964	17,054	93,359
23,000 UNDER 24,000	201,112	195,679	4,969,729	948,853	4,035,473	144,268	18,843	103,696
24,000 UNDER 25,000	189,328	184,383	4,713,938	950,032	3,772,618	130,815	15,907	112,036
25,000 UNDER 26,000	190,714	184,926	4,921,201	1,007,427	3,945,882	138,163	17,633	119,907
26,000 UNDER 27,000	181,558	176,547	4,864,530	996,073	3,870,759	139,841	16,473	121,834
27,000 UNDER 28,000	175,273	171,912	4,845,234	930,328	3,918,789	140,226	17,114	122,714
28,000 UNDER 29,000	169,445	165,710	4,845,968	961,458	3,890,229	141,290	16,732	123,991
29,000 UNDER 30,000	158,779	156,194	4,737,793	948,663	3,791,121	140,695	15,470	122,947
30,000 UNDER 35,000	720,832	709,517	23,608,780	4,746,016	18,888,740	738,004	79,716	646,354
35,000 UNDER 40,000	560,091	552,993	21,264,414	4,558,661	16,715,867	704,406	67,869	610,015
40,000 UNDER 45,000	428,123	425,539	18,238,812	3,809,925	14,435,593	626,005	54,691	568,709
45,000 UNDER 50,000	353,597	350,498	16,824,808	3,581,158	13,249,964	608,878	50,148	556,114
50,000 UNDER 55,000	265,318	263,506	13,948,341	2,981,154	10,968,572	537,955	42,540	496,019
55,000 UNDER 60,000	183,735	182,183	10,556,614	2,284,361	8,272,252	436,689	31,106	407,573
60,000 UNDER 65,000	145,504	144,986	9,117,819	2,009,844	7,116,744	399,846	27,071	373,810
65,000 UNDER 70,000	103,127	102,610	7,006,067	1,432,927	5,576,582	340,969	24,398	315,529
70,000 UNDER 80,000	140,594	140,076	10,517,259	2,328,913	8,203,174	532,451	31,033	503,881
80,000 UNDER 90,000	74,254	73,996	6,365,578	1,330,796	5,035,727	357,546	20,928	334,789
90,000 UNDER 100,000	47,508	47,508	4,522,423	948,913	3,573,510	266,651	15,222	254,186
100,000 UNDER 200,000	133,790	132,290	17,994,111	3,793,598	14,257,940	1,218,459	72,947	1,161,881
200,000 UNDER 500,000	33,264	32,879	9,697,288	1,734,856	8,082,670	802,799	46,822	800,138
500,000 UNDER 1,000,000	5,384	5,349	3,708,515	526,547	3,205,251	338,707	17,119	363,682
1,000,000 AND OVER	2,483	2,475	6,055,050	642,568	5,479,390	596,361	28,769	685,568
TOTALS	11,630,329	8,446,174	$290,103,632	$65,743,414	$229,858,629	$11,207,306	$1,203,459	$9,817,264

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	SALARIES AND WAGES		DIVIDENDS		INTEREST		ANNUITIES AND PENSIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	36,292	$643,498	20,857	$66,427	66,296	$337,508	5,361	$40,136
$1 UNDER $1,000	127,988	120,126	9,711	5,849	60,297	32,066	3,250	6,676
1,000 UNDER 2,000	239,949	402,529	15,205	10,654	77,286	54,605	6,452	12,104
2,000 UNDER 3,000	275,699	761,389	17,351	10,238	91,461	74,262	7,476	17,260
3,000 UNDER 4,000	288,189	1,025,217	20,867	15,501	104,673	108,043	13,317	33,721
4,000 UNDER 5,000	289,533	1,293,678	23,789	22,897	121,657	144,878	18,834	59,618
5,000 UNDER 6,000	316,844	1,693,465	32,201	33,837	155,138	237,207	33,902	117,815
6,000 UNDER 7,000	276,904	1,764,911	31,480	33,682	152,604	288,477	36,699	130,858
7,000 UNDER 8,000	268,846	1,954,059	33,646	38,548	145,579	287,631	39,362	175,077
8,000 UNDER 9,000	265,788	2,184,972	29,968	53,790	139,185	287,687	39,370	186,156
9,000 UNDER 10,000	243,611	2,243,720	33,314	56,809	134,135	329,422	44,684	255,175
10,000 UNDER 11,000	257,326	2,631,673	31,341	55,799	155,719	374,813	40,278	224,041
11,000 UNDER 12,000	248,914	2,758,730	33,403	71,265	144,836	346,921	37,108	230,834
12,000 UNDER 13,000	239,337	2,871,726	33,553	49,608	152,548	375,537	39,447	235,088
13,000 UNDER 14,000	235,242	3,078,583	36,341	76,059	155,452	413,683	39,876	265,110
14,000 UNDER 15,000	240,878	3,374,405	33,020	61,969	150,159	375,161	38,564	279,374
15,000 UNDER 16,000	231,858	3,432,738	36,308	69,564	151,558	400,935	32,713	226,283
16,000 UNDER 17,000	224,739	3,551,852	33,101	59,016	148,898	378,016	33,399	265,216
17,000 UNDER 18,000	206,297	3,471,962	32,750	59,672	136,178	369,233	31,767	229,834
18,000 UNDER 19,000	221,259	3,913,915	40,362	71,109	147,010	386,684	33,958	260,907
19,000 UNDER 20,000	194,175	3,590,547	34,562	51,352	132,062	344,279	30,101	215,404
20,000 UNDER 21,000	192,907	3,810,969	38,350	64,837	145,574	370,675	28,818	221,251
21,000 UNDER 22,000	182,131	3,677,843	34,121	62,298	133,701	367,204	27,333	216,855
22,000 UNDER 23,000	171,242	3,641,384	37,341	73,045	126,279	360,424	23,713	197,822
23,000 UNDER 24,000	175,916	3,930,649	33,480	77,762	129,075	363,499	27,348	211,419
24,000 UNDER 25,000	165,165	3,836,484	34,087	74,738	128,742	359,428	25,257	249,183
25,000 UNDER 26,000	168,066	4,176,619	37,759	68,178	126,491	355,004	21,622	221,552
26,000 UNDER 27,000	159,306	4,061,773	31,212	62,757	124,390	340,448	24,109	201,508
27,000 UNDER 28,000	156,723	4,031,462	35,203	66,555	129,762	324,622	25,868	235,753
28,000 UNDER 29,000	153,044	4,110,687	39,687	72,594	122,796	336,133	21,287	181,403
29,000 UNDER 30,000	143,329	4,034,712	33,868	51,756	122,035	312,890	22,136	186,094
30,000 UNDER 35,000	651,697	19,980,461	168,771	358,082	573,998	1,608,595	95,241	861,173
35,000 UNDER 40,000	508,111	17,831,963	149,016	366,846	469,158	1,313,166	74,108	693,502
40,000 UNDER 45,000	393,035	15,586,341	129,547	319,890	372,303	1,155,197	61,012	557,052
45,000 UNDER 50,000	327,794	14,493,113	118,856	263,854	320,148	1,005,482	47,010	467,570
50,000 UNDER 55,000	248,794	12,081,622	93,996	209,235	237,613	826,103	37,774	444,387
55,000 UNDER 60,000	169,432	9,067,339	77,436	183,416	170,398	657,946	26,657	230,958
60,000 UNDER 65,000	131,502	7,524,440	66,346	186,203	137,038	593,561	22,728	277,458
65,000 UNDER 70,000	92,943	5,604,610	48,817	195,287	97,585	478,957	16,628	159,303
70,000 UNDER 80,000	123,211	8,141,676	76,822	375,379	133,789	804,107	21,024	262,244
80,000 UNDER 90,000	63,707	4,507,024	42,146	207,213	71,186	518,301	12,149	152,805
90,000 UNDER 100,000	41,128	3,420,230	28,690	182,820	46,486	386,037	8,055	123,461
100,000 UNDER 200,000	107,690	10,820,071	90,080	934,923	130,070	1,923,782	19,020	278,719
200,000 UNDER 500,000	25,357	4,675,072	25,022	756,464	32,473	1,065,395	4,326	88,711
500,000 UNDER 1,000,000	4,166	1,448,279	4,456	397,373	5,263	396,505	682	25,884
1,000,000 AND OVER	1,969	1,641,357	2,177	821,083	2,429	468,813	342	18,092
TOTALS	9,488,033	$222,899,875	2,090,416	$7,406,233	6,811,513	$22,639,322	1,300,165	$10,230,846

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	INCOME TAX WITHHELD		ESTIMATE PAID		EXCESS SDI		RENTER'S CREDIT	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	34,667	$16,520	10,208	$13,069	1,002	$92	471,715	$37,520
$1 UNDER $1,000	75,898	1,672	3,270	446	521	1	69,865	5,818
1,000 UNDER 2,000	184,042	4,610	1,226	920	521	1	98,737	9,740
2,000 UNDER 3,000	219,210	7,302	2,019	379	—	—	113,968	10,831
3,000 UNDER 4,000	230,713	10,906	5,506	1,172	521	1	131,156	12,100
4,000 UNDER 5,000	235,227	12,805	6,292	1,510	—	—	138,607	13,023
5,000 UNDER 6,000	262,990	17,090	6,264	1,582	—	—	164,467	15,455
6,000 UNDER 7,000	230,785	21,193	6,860	1,738	392	43	153,858	14,386
7,000 UNDER 8,000	227,722	23,297	8,183	1,160	376	19	159,884	15,069
8,000 UNDER 9,000	230,805	29,698	12,015	4,289	518	6	169,328	16,110
9,000 UNDER 10,000	215,889	33,637	14,872	2,982	513	30	167,401	15,859
10,000 UNDER 11,000	232,978	43,131	18,701	3,403	258	19	158,132	15,388
11,000 UNDER 12,000	231,496	49,254	16,454	6,585	807	43	157,115	14,940
12,000 UNDER 13,000	224,321	52,712	21,351	5,343	521	58	150,044	14,292
13,000 UNDER 14,000	222,517	62,001	24,106	5,237	779	3	148,710	14,144
14,000 UNDER 15,000	227,346	67,088	25,420	7,908	970	42	152,297	14,665
15,000 UNDER 16,000	220,440	73,219	25,377	8,526	518	71	151,583	15,205
16,000 UNDER 17,000	216,213	87,223	23,923	9,159	1,035	12	145,116	13,913
17,000 UNDER 18,000	197,028	85,433	25,644	9,320	2,541	73	133,032	12,943
18,000 UNDER 19,000	211,373	99,547	28,319	13,370	1,186	28	136,447	12,970
19,000 UNDER 20,000	186,763	93,517	23,738	9,437	3,218	77	108,989	11,019
20,000 UNDER 21,000	188,831	109,773	26,340	13,792	2,905	125	113,421	10,769
21,000 UNDER 22,000	177,006	103,414	28,294	14,274	3,510	50	103,225	10,273
22,000 UNDER 23,000	165,977	105,632	27,376	12,988	6,680	170	97,739	10,117
23,000 UNDER 24,000	170,198	115,544	25,720	14,675	9,134	182	99,401	10,171
24,000 UNDER 25,000	161,119	119,422	24,735	15,672	13,255	305	88,002	8,697
25,000 UNDER 26,000	165,804	133,888	23,666	14,572	13,771	364	88,655	9,104
26,000 UNDER 27,000	154,572	134,427	24,520	14,303	14,742	466	76,711	7,800
27,000 UNDER 28,000	154,122	130,656	22,768	14,492	12,030	410	76,601	8,249
28,000 UNDER 29,000	149,999	131,274	22,233	15,798	8,892	285	72,350	7,839
29,000 UNDER 30,000	140,642	132,710	19,973	13,945	10,903	435	59,272	6,462
30,000 UNDER 35,000	638,726	673,386	102,469	88,585	51,773	2,665	260,281	29,024
35,000 UNDER 40,000	497,552	616,824	85,026	82,102	44,035	2,655	155,504	17,512
40,000 UNDER 45,000	384,675	538,895	68,554	85,349	32,348	2,032	95,088	11,330
45,000 UNDER 50,000	322,734	519,854	53,445	71,662	26,756	2,108	63,705	7,928
50,000 UNDER 55,000	241,417	447,222	45,985	64,493	23,310	1,805	40,824	4,924
55,000 UNDER 60,000	165,990	347,462	36,935	59,037	16,065	1,288	18,335	2,204
60,000 UNDER 65,000	130,219	302,958	34,803	74,059	11,474	919	16,157	2,002
65,000 UNDER 70,000	89,252	238,288	27,591	73,047	8,621	864	11,758	1,354
70,000 UNDER 80,000	119,069	367,110	44,152	122,325	10,685	1,209	10,374	1,262
80,000 UNDER 90,000	59,856	210,253	29,557	101,352	6,447	628	5,993	740
90,000 UNDER 100,000	39,908	171,416	16,446	61,609	4,908	630	3,120	384
100,000 UNDER 200,000	99,800	570,322	72,520	486,991	10,960	1,532	7,340	816
200,000 UNDER 500,000	22,990	284,431	23,397	411,874	3,223	553	1,249	129
500,000 UNDER 1,000,000	3,765	99,319	4,378	219,004	736	146	140	14
1,000,000 AND OVER	1,726	104,295	2,241	493,136	449	102	57	5
TOTALS	8,764,372	$7,600,630	1,202,872	$2,746,671	363,809	$22,547	4,845,753	$474,499

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	TAX DUE AT TIME OF FILING		OVERPAID		REFUND		CREDIT TO NEXT YEAR'S TAXES	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	2,026	$2,560	506,060	$64,495	503,124	$62,201	3,491	$2,294
$1 UNDER $1,000	8,620	100	125,931	7,883	125,413	7,787	773	96
1,000 UNDER 2,000	7,864	337	226,980	14,988	225,948	14,917	1,287	70
2,000 UNDER 3,000	8,957	430	261,711	18,026	259,649	17,888	2,317	138
3,000 UNDER 4,000	6,140	614	280,281	23,075	278,895	22,919	1,899	156
4,000 UNDER 5,000	6,510	1,076	289,543	25,928	288,479	25,648	2,597	280
5,000 UNDER 6,000	35,192	670	313,620	31,587	311,198	31,226	3,316	361
6,000 UNDER 7,000	41,795	1,302	274,246	31,453	271,121	30,773	4,160	680
7,000 UNDER 8,000	45,185	2,212	262,745	30,749	260,423	30,518	3,644	231
8,000 UNDER 9,000	43,798	2,327	257,461	37,292	254,076	34,480	4,964	2,813
9,000 UNDER 10,000	42,977	2,837	238,564	36,849	234,138	36,415	5,717	434
10,000 UNDER 11,000	55,577	4,094	240,684	41,922	236,547	41,427	5,686	494
11,000 UNDER 12,000	59,039	5,033	232,409	41,984	227,016	41,452	6,945	532
12,000 UNDER 13,000	59,994	6,018	223,001	38,308	218,356	37,192	6,195	1,117
13,000 UNDER 14,000	55,251	5,192	224,791	42,079	219,478	41,392	7,670	687
14,000 UNDER 15,000	58,344	7,363	220,360	43,710	216,488	42,837	8,263	873
15,000 UNDER 16,000	50,482	6,474	219,907	46,598	216,549	45,384	6,845	1,214
16,000 UNDER 17,000	58,366	7,269	198,033	47,608	194,157	46,427	6,619	1,180
17,000 UNDER 18,000	53,949	7,492	182,410	45,472	176,987	44,359	6,458	1,113
18,000 UNDER 19,000	58,767	8,411	192,734	47,421	187,828	45,845	9,397	1,576
19,000 UNDER 20,000	54,497	9,328	163,996	41,918	158,963	40,626	8,395	1,291
20,000 UNDER 21,000	60,476	10,331	165,062	47,563	159,570	44,501	8,622	3,061
21,000 UNDER 22,000	56,272	9,891	151,725	43,780	146,263	40,978	8,855	2,802
22,000 UNDER 23,000	48,842	9,541	147,591	45,091	143,714	44,019	7,239	1,072
23,000 UNDER 24,000	50,890	9,608	148,571	46,484	142,113	44,226	8,675	2,257
24,000 UNDER 25,000	56,618	11,816	131,418	43,878	125,738	42,148	7,486	1,730
25,000 UNDER 26,000	54,323	13,326	135,774	51,348	132,157	50,039	5,683	1,309
26,000 UNDER 27,000	52,985	11,215	126,922	46,378	120,986	44,637	8,005	1,740
27,000 UNDER 28,000	56,383	12,904	117,730	43,999	114,114	42,936	4,490	1,064
28,000 UNDER 29,000	47,707	12,748	120,846	43,954	115,385	41,829	7,525	2,126
29,000 UNDER 30,000	48,755	12,431	108,990	43,037	104,698	41,808	5,577	1,229
30,000 UNDER 35,000	239,647	70,045	478,113	217,349	458,314	208,345	27,032	9,005
35,000 UNDER 40,000	200,340	70,805	358,593	179,883	342,542	172,669	23,027	7,213
40,000 UNDER 45,000	177,271	73,733	249,973	142,632	237,233	133,941	20,617	8,691
45,000 UNDER 50,000	153,813	71,933	198,377	117,372	189,851	110,567	13,434	6,805
50,000 UNDER 55,000	124,885	72,819	140,073	95,244	130,897	88,992	13,570	6,253
55,000 UNDER 60,000	92,130	65,551	91,088	67,969	84,264	63,147	8,892	4,822
60,000 UNDER 65,000	75,232	57,855	69,754	63,983	63,032	57,989	9,304	5,994
65,000 UNDER 70,000	53,487	51,426	49,124	49,451	44,730	43,414	8,015	6,037
70,000 UNDER 80,000	72,714	84,001	67,621	72,026	59,993	62,811	11,246	9,216
80,000 UNDER 90,000	43,291	61,632	30,963	39,818	24,245	30,401	8,788	9,416
90,000 UNDER 100,000	27,107	50,159	20,401	30,013	17,817	26,656	3,617	3,357
100,000 UNDER 200,000	76,740	244,602	56,220	142,382	41,330	100,879	21,120	41,502
200,000 UNDER 500,000	18,847	182,207	14,205	79,057	9,091	48,841	6,948	30,215
500,000 UNDER 1,000,000	2,815	76,356	2,531	31,157	1,317	15,437	1,551	15,720
1,000,000 AND OVER	1,247	132,310	1,221	44,281	504	16,645	885	27,636
TOTALS	2,706,147	$1,560,384	8,318,353	$2,587,474	8,074,731	$2,359,568	356,841	$227,902

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)[†]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	PARTNERSHIP[Ω]				RENTS AND ROYALTIES			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	5,104	$81,318	23,792	$1,606,696	6,260	$52,047	36,232	$740,453
$1 UNDER $1,000	1,775	2,775	1,646	17,836	3,895	2,624	3,331	24,437
1,000 UNDER 2,000	2,909	4,257	2,799	8,080	2,566	2,722	3,906	33,694
2,000 UNDER 3,000	2,316	5,798	1,730	29,438	5,058	9,857	6,040	27,491
3,000 UNDER 4,000	3,544	12,705	2,297	41,167	6,712	14,588	6,992	40,264
4,000 UNDER 5,000	5,076	24,302	2,819	15,532	6,881	23,343	6,300	31,249
5,000 UNDER 6,000	5,458	22,290	2,648	4,690	8,913	21,062	6,568	18,435
6,000 UNDER 7,000	4,868	25,938	3,044	13,528	8,444	20,354	10,724	49,090
7,000 UNDER 8,000	3,867	17,736	2,242	15,168	8,608	22,185	5,819	45,581
8,000 UNDER 9,000	3,860	23,682	4,244	69,793	10,014	27,030	6,600	34,751
9,000 UNDER 10,000	5,224	37,128	4,281	13,368	9,337	27,745	12,446	58,095
10,000 UNDER 11,000	5,466	34,971	2,604	18,080	10,927	36,094	9,334	62,827
11,000 UNDER 12,000	3,938	18,447	2,594	38,502	9,304	32,082	12,065	58,805
12,000 UNDER 13,000	4,696	38,196	4,063	24,708	12,396	37,914	10,863	48,592
13,000 UNDER 14,000	3,994	13,175	2,645	6,017	11,967	40,823	10,116	48,754
14,000 UNDER 15,000	3,979	23,282	6,016	24,220	12,033	40,175	11,134	52,464
15,000 UNDER 16,000	4,277	26,103	4,896	28,167	10,503	30,593	10,952	44,628
16,000 UNDER 17,000	4,988	34,013	4,070	19,180	6,905	24,743	11,881	106,488
17,000 UNDER 18,000	4,718	37,974	2,602	3,254	10,555	36,538	11,685	45,733
18,000 UNDER 19,000	4,472	22,070	4,444	34,947	10,526	52,725	12,344	61,235
19,000 UNDER 20,000	4,705	48,393	4,267	42,922	9,374	50,207	11,672	57,753
20,000 UNDER 21,000	5,176	50,347	4,155	20,074	10,633	44,754	13,029	84,586
21,000 UNDER 22,000	5,791	29,291	4,351	17,349	10,009	59,754	12,296	58,989
22,000 UNDER 23,000	5,648	36,661	5,452	14,834	9,848	45,623	14,779	74,383
23,000 UNDER 24,000	4,557	35,347	2,708	13,547	8,643	29,148	14,457	54,972
24,000 UNDER 25,000	3,994	27,780	7,197	36,561	8,526	29,425	12,029	59,910
25,000 UNDER 26,000	5,037	51,021	7,378	98,123	7,519	28,879	19,161	120,140
26,000 UNDER 27,000	5,488	63,310	4,847	28,287	10,003	56,602	14,857	84,950
27,000 UNDER 28,000	6,267	48,831	5,815	14,589	9,898	29,834	13,252	65,397
28,000 UNDER 29,000	3,505	14,568	6,014	18,199	9,053	45,620	13,459	64,003
29,000 UNDER 30,000	3,877	32,419	4,816	41,302	7,583	34,154	11,372	80,493
30,000 UNDER 35,000	20,932	181,698	33,051	172,291	42,241	235,332	65,462	390,601
35,000 UNDER 40,000	15,611	156,270	30,976	172,372	31,656	184,736	67,934	405,237
40,000 UNDER 45,000	17,159	140,378	26,058	182,914	33,007	175,165	55,300	388,641
45,000 UNDER 50,000	14,142	153,289	28,290	152,291	25,111	186,893	54,855	338,686
50,000 UNDER 55,000	14,731	136,648	27,512	151,505	18,341	116,493	40,400	295,952
55,000 UNDER 60,000	11,481	136,487	20,605	122,884	15,589	120,459	34,064	274,565
60,000 UNDER 65,000	6,948	108,369	21,206	171,257	12,949	110,860	31,270	218,633
65,000 UNDER 70,000	7,467	132,342	14,354	183,987	13,812	122,427	21,838	179,997
70,000 UNDER 80,000	13,293	203,386	26,562	196,500	22,199	288,782	34,414	300,851
80,000 UNDER 90,000	10,579	237,361	15,573	170,071	10,641	165,452	18,041	176,872
90,000 UNDER 100,000	6,885	96,167	10,703	176,768	8,104	109,117	14,307	150,189
100,000 UNDER 200,000	31,800	1,277,549	43,680	900,444	29,190	698,248	42,760	665,316
200,000 UNDER 500,000	10,953	837,559	13,068	630,208	9,874	486,482	10,895	288,368
500,000 UNDER 1,000,000	1,831	283,175	2,443	301,321	1,908	189,005	1,690	75,442
1,000,000 AND OVER	925	442,338	1,179	338,399	898	175,079	783	82,966
TOTALS	323,311	$5,467,144	457,736	$6,401,370	548,413	$4,373,774	849,708	$6,671,008

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	BUSINESS AND PROFESSION □				FARM			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	9,434	$99,699	52,904	$969,280	306	$3,517	7,950	$475,983
$1 UNDER $1,000	11,937	5,620	6,492	24,107	358	61	1,552	12,758
1,000 UNDER 2,000	12,586	15,746	5,055	13,500	—	—	1,237	8,819
2,000 UNDER 3,000	20,747	51,909	6,660	51,634	258	212	775	8,610
3,000 UNDER 4,000	23,679	80,563	7,117	28,735	517	1,154	259	33
4,000 UNDER 5,000	26,739	98,938	5,976	22,573	516	1,383	1,551	12,011
5,000 UNDER 6,000	27,691	107,804	6,117	39,811	1,035	2,094	1,437	9,645
6,000 UNDER 7,000	29,285	139,791	8,144	25,685	359	251	2,687	24,904
7,000 UNDER 8,000	29,797	174,001	10,602	33,653	360	135	620	8,434
8,000 UNDER 9,000	23,888	180,523	9,407	37,696	362	1,419	1,236	14,685
9,000 UNDER 10,000	24,482	137,800	9,652	39,979	—	—	1,655	9,583
10,000 UNDER 11,000	23,970	158,487	10,998	62,694	461	2,337	2,168	28,127
11,000 UNDER 12,000	25,125	161,370	6,225	29,674	564	2,397	690	4,826
12,000 UNDER 13,000	23,278	165,763	5,546	20,792	618	1,972	1,313	12,413
13,000 UNDER 14,000	21,497	167,786	11,328	51,771	568	2,139	1,215	6,925
14,000 UNDER 15,000	19,859	147,058	11,093	42,005	821	3,054	1,184	4,690
15,000 UNDER 16,000	23,763	197,155	9,069	18,399	722	4,338	666	4,152
16,000 UNDER 17,000	21,603	178,563	10,170	39,255	392	253	1,229	8,995
17,000 UNDER 18,000	22,704	190,108	14,433	67,647	1,043	4,282	579	3,077
18,000 UNDER 19,000	22,030	177,152	13,418	60,510	101	1,184	1,153	13,379
19,000 UNDER 20,000	21,543	204,563	9,611	27,710	770	4,074	1,499	9,652
20,000 UNDER 21,000	23,931	240,469	11,206	47,278	507	5,525	1,029	3,839
21,000 UNDER 22,000	18,638	213,933	10,378	35,462	204	2,411	949	3,704
22,000 UNDER 23,000	21,766	231,473	9,831	23,365	618	763	1,498	6,246
23,000 UNDER 24,000	20,406	199,022	12,073	62,651	101	10	982	9,564
24,000 UNDER 25,000	20,461	192,172	9,491	26,270	101	46	719	3,815
25,000 UNDER 26,000	19,694	221,859	8,474	20,185	913	2,242	1,304	7,168
26,000 UNDER 27,000	19,139	201,139	11,044	44,766	424	3,512	1,080	4,493
27,000 UNDER 28,000	19,456	215,421	10,419	24,674	103	881	2,398	21,898
28,000 UNDER 29,000	15,799	222,640	10,046	41,897	412	6,947	1,497	23,685
29,000 UNDER 30,000	17,861	198,762	10,020	38,714	598	10,204	1,955	7,698
30,000 UNDER 35,000	83,298	966,614	50,404	188,879	3,960	21,446	8,627	61,959
35,000 UNDER 40,000	75,922	1,062,740	39,596	110,331	1,676	17,870	6,626	38,087
40,000 UNDER 45,000	55,132	909,090	27,069	112,015	1,486	18,859	5,739	47,396
45,000 UNDER 50,000	47,644	746,797	26,124	111,436	1,240	17,110	3,614	18,232
50,000 UNDER 55,000	37,399	666,246	23,343	119,172	1,122	8,727	4,196	70,360
55,000 UNDER 60,000	26,426	543,516	15,617	57,290	507	9,924	1,971	36,585
60,000 UNDER 65,000	23,264	551,803	12,967	49,905	768	16,006	1,875	30,519
65,000 UNDER 70,000	15,553	466,040	8,914	31,546	1,407	18,642	1,857	8,944
70,000 UNDER 80,000	23,684	650,998	13,948	102,005	1,342	18,566	3,757	28,928
80,000 UNDER 90,000	14,760	541,964	5,781	35,695	653	45,879	1,254	18,026
90,000 UNDER 100,000	9,354	389,485	2,479	16,327	429	2,654	950	7,014
100,000 UNDER 200,000	28,770	1,574,303	13,240	156,654	1,780	48,932	4,780	158,410
200,000 UNDER 500,000	6,273	557,050	4,039	102,799	650	29,254	1,688	74,949
500,000 UNDER 1,000,000	1,089	182,078	795	41,442	102	13,649	383	38,878
1,000,000 AND OVER	526	349,711	430	66,044	64	7,074	227	37,582
TOTALS	1,111,882	$15,135,724	577,745	$3,373,912	31,298	$363,389	93,610	$1,449,680

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	NET SALE OF CAPITAL ASSETS[µ]				ALL OTHER INCOME SOURCES[ζ]			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	19,504	$472,126	1,408	$1,390	9,672	$74,022	9,193	$283,019
$1 UNDER $1,000	4,661	11,171	465	249	957	2,507	518	2,075
1,000 UNDER 2,000	4,147	4,112	2,293	2,155	4,435	6,765	1,234	8,404
2,000 UNDER 3,000	7,399	13,629	2,581	1,893	5,823	11,272	2,162	4,307
3,000 UNDER 4,000	6,185	23,641	2,588	2,041	7,066	11,890	1,294	10,023
4,000 UNDER 5,000	8,106	19,177	4,114	3,568	6,798	18,830	1,324	8,734
5,000 UNDER 6,000	8,948	9,869	4,961	3,432	7,646	19,994	1,496	7,119
6,000 UNDER 7,000	9,736	22,768	4,153	2,698	12,843	35,795	1,136	9,125
7,000 UNDER 8,000	8,804	17,135	5,019	3,675	9,771	19,528	978	8,539
8,000 UNDER 9,000	9,964	26,600	7,176	4,916	10,283	31,097	1,651	881
9,000 UNDER 10,000	10,893	25,657	6,647	5,181	12,476	34,812	1,595	8,576
10,000 UNDER 11,000	12,598	44,507	8,187	6,213	10,385	31,587	2,116	5,548
11,000 UNDER 12,000	11,286	38,030	6,451	4,516	11,682	32,506	1,485	2,007
12,000 UNDER 13,000	12,666	50,388	6,019	4,634	12,727	38,344	1,167	4,015
13,000 UNDER 14,000	12,875	26,383	6,340	5,023	10,577	38,597	2,722	12,005
14,000 UNDER 15,000	17,786	45,751	7,762	5,955	12,965	33,789	1,131	4,804
15,000 UNDER 16,000	12,423	24,803	7,830	6,444	15,634	46,512	2,113	9,515
16,000 UNDER 17,000	12,325	38,717	9,090	7,026	16,068	52,076	909	4,098
17,000 UNDER 18,000	12,409	34,117	8,825	6,165	13,254	46,257	1,935	8,570
18,000 UNDER 19,000	15,021	40,280	8,460	6,405	16,412	71,734	2,120	6,747
19,000 UNDER 20,000	13,521	40,109	6,951	5,077	10,120	27,077	359	26
20,000 UNDER 21,000	12,420	65,863	8,113	6,796	13,562	41,459	1,489	6,451
21,000 UNDER 22,000	14,222	48,245	6,754	5,189	11,815	33,910	1,597	5,276
22,000 UNDER 23,000	13,141	39,764	9,031	7,539	15,457	69,696	1,723	10,998
23,000 UNDER 24,000	14,679	56,076	8,756	6,791	13,624	41,882	511	1,481
24,000 UNDER 25,000	12,393	35,549	9,770	7,212	12,038	47,216	877	5,646
25,000 UNDER 26,000	14,359	66,311	11,207	8,775	9,215	32,889	1,859	7,931
26,000 UNDER 27,000	13,213	67,194	9,524	6,926	9,485	29,073	1,850	7,716
27,000 UNDER 28,000	14,750	51,310	7,789	7,054	11,013	36,335	1,208	2,237
28,000 UNDER 29,000	14,928	42,794	9,904	7,496	9,796	36,213	1,385	7,832
29,000 UNDER 30,000	13,147	66,570	7,663	6,151	10,520	25,965	375	140
30,000 UNDER 35,000	64,652	264,535	42,563	32,862	57,296	234,112	6,123	32,460
35,000 UNDER 40,000	60,678	315,441	44,424	34,421	51,211	221,526	7,713	23,318
40,000 UNDER 45,000	50,252	281,955	32,538	25,983	43,499	190,085	6,328	18,147
45,000 UNDER 50,000	49,681	268,726	30,616	23,989	41,794	180,468	6,876	10,649
50,000 UNDER 55,000	47,734	262,502	24,839	20,382	28,361	145,597	4,523	18,410
55,000 UNDER 60,000	32,916	237,248	20,556	15,850	23,107	92,858	2,073	2,401
60,000 UNDER 65,000	33,766	303,071	17,906	12,452	21,473	146,315	3,467	28,675
65,000 UNDER 70,000	22,872	238,892	15,365	11,951	17,515	152,410	1,954	12,103
70,000 UNDER 80,000	43,654	465,395	23,184	19,528	25,784	182,264	4,732	18,039
80,000 UNDER 90,000	26,012	350,966	13,468	11,356	14,036	152,628	2,886	36,799
90,000 UNDER 100,000	17,273	247,715	9,442	7,886	9,952	79,207	2,254	34,585
100,000 UNDER 200,000	63,190	1,862,405	25,720	22,539	37,270	575,281	7,720	63,611
200,000 UNDER 500,000	20,443	1,780,496	6,445	5,835	12,909	406,099	2,937	42,987
500,000 UNDER 1,000,000	3,911	1,029,492	862	814	2,550	171,260	644	13,897
1,000,000 AND OVER	1,983	2,514,716	329	316	1,267	188,146	330	10,294
TOTALS	907,526	$11,992,201	514,088	$404,749	722,143	$4,197,885	112,072	$830,220

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	MOVING EXPENSE		FORFEITED INTEREST		ALIMONY		TOTAL ADJUSTMENTS θ	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	1,081	$2,624	1,315	$1,089	899	$12,594	10,284	$67,571
$1 UNDER $1,000	518	1,375	258	41	518	517	4,334	4,952
1,000 UNDER 2,000	—	—	517	72	546	554	5,564	14,392
2,000 UNDER 3,000	259	92	1,293	285	—	—	10,433	18,418
3,000 UNDER 4,000	1,295	2,059	876	113	517	1,503	13,841	23,503
4,000 UNDER 5,000	1,653	3,400	2,068	1,612	539	1,585	17,985	38,945
5,000 UNDER 6,000	1,295	2,545	2,783	1,496	1,425	2,404	20,248	29,497
6,000 UNDER 7,000	1,554	1,848	1,186	308	776	4,520	25,277	53,883
7,000 UNDER 8,000	1,138	528	1,497	660	1,464	6,792	25,891	42,625
8,000 UNDER 9,000	3,366	4,310	2,004	531	822	2,677	27,753	42,142
9,000 UNDER 10,000	2,912	3,965	4,015	528	664	2,132	38,807	57,270
10,000 UNDER 11,000	2,659	2,912	3,296	1,184	717	3,719	38,100	62,968
11,000 UNDER 12,000	1,757	2,052	1,936	559	875	1,276	35,711	69,698
12,000 UNDER 13,000	1,036	1,112	1,334	493	1,076	3,140	34,696	62,634
13,000 UNDER 14,000	2,203	2,379	2,058	415	750	889	35,576	58,128
14,000 UNDER 15,000	2,948	3,919	2,476	601	1,939	7,807	39,936	84,844
15,000 UNDER 16,000	2,537	3,747	3,117	716	1,330	2,485	36,523	60,642
16,000 UNDER 17,000	2,952	4,026	3,270	3,733	1,439	2,272	41,906	75,128
17,000 UNDER 18,000	4,037	7,633	1,909	526	775	2,849	38,345	92,219
18,000 UNDER 19,000	2,940	5,543	1,074	182	1,213	5,709	41,347	84,805
19,000 UNDER 20,000	2,607	4,070	1,424	155	1,077	2,420	38,933	79,337
20,000 UNDER 21,000	2,278	2,527	3,056	2,642	1,100	8,184	41,468	80,485
21,000 UNDER 22,000	1,757	1,913	2,284	3[illegible]5	747	2,202	37,185	64,610
22,000 UNDER 23,000	2,144	5,081	2,244	307	2,355	20,182	39,563	95,643
23,000 UNDER 24,000	2,175	3,332	1,516	484	1,871	6,460	39,249	72,206
24,000 UNDER 25,000	1,861	1,482	1,417	879	1,051	2,449	38,690	69,874
25,000 UNDER 26,000	2,638	5,577	3,118	920	1,338	4,535	47,507	98,155
26,000 UNDER 27,000	1,652	2,722	2,447	1,773	2,250	10,916	45,578	99,053
27,000 UNDER 28,000	2,326	3,425	1,592	721	1,656	8,969	41,823	86,355
28,000 UNDER 29,000	2,342	4,076	2,027	606	561	1,345	42,984	80,722
29,000 UNDER 30,000	1,810	2,487	1,539	1,083	2,193	16,161	38,894	96,589
30,000 UNDER 35,000	10,242	20,668	10,239	2,079	8,274	32,528	200,690	453,187
35,000 UNDER 40,000	10,347	18,531	7,159	1,366	8,134	43,930	187,546	443,517
40,000 UNDER 45,000	6,431	13,541	7,719	5,617	6,848	30,381	160,305	421,629
45,000 UNDER 50,000	5,257	9,016	6,747	1,355	5,305	23,236	146,401	369,518
50,000 UNDER 55,000	3,172	9,321	3,191	2,649	3,780	23,864	116,536	334,210
55,000 UNDER 60,000	3,662	13,926	3,653	1,791	3,318	18,027	86,205	225,705
60,000 UNDER 65,000	2,892	15,357	2,078	847	3,007	25,097	70,611	233,074
65,000 UNDER 70,000	3,570	13,334	1,334	214	2,852	23,094	54,574	195,278
70,000 UNDER 80,000	3,074	14,179	2,501	699	3,962	37,486	74,967	256,472
80,000 UNDER 90,000	2,372	10,185	667	114	2,789	24,997	40,513	149,796
90,000 UNDER 100,000	1,292	6,642	690	210	3,244	35,512	25,896	135,831
100,000 UNDER 200,000	2,370	14,554	2,230	2,068	5,800	86,704	75,370	403,107
200,000 UNDER 500,000	300	2,105	637	809	1,616	33,511	16,755	110,059
500,000 UNDER 1,000,000	23	165	113	314	334	11,013	2,382	24,793
1,000,000 AND OVER	10	139	61	392	144	7,647	1,024	17,982
TOTALS	116,744	$254,424	109,965	$45,633	93,890	$606,274	2,254,206	$5,741,451

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals — 1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	ZERO BRACKET AMOUNT		NON-ITEMIZER CONTRIBUTIONS		ITEMIZED DEDUCTIONS		MEDICAL EXPENSE	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	541,275	$1,100,247	3,466	$185	40,190	$863,406	24,836	$63,491
$1 UNDER $1,000	170,766	323,044	14,795	588	8,245	86,022	4,125	7,512
1,000 UNDER 2,000	268,352	532,621	27,990	1,059	10,708	103,333	6,147	13,935
2,000 UNDER 3,000	306,580	600,770	39,387	1,663	15,508	224,723	8,368	16,709
3,000 UNDER 4,000	323,338	644,153	59,382	2,644	14,498	118,386	9,171	18,609
4,000 UNDER 5,000	326,091	666,322	73,932	3,402	23,535	186,242	13,477	30,627
5,000 UNDER 6,000	365,222	753,088	90,759	4,243	26,784	181,770	15,810	34,918
6,000 UNDER 7,000	311,330	659,449	90,820	4,185	40,138	247,269	27,897	76,085
7,000 UNDER 8,000	298,261	643,188	94,025	4,688	41,750	254,490	27,232	64,975
8,000 UNDER 9,000	284,219	626,230	92,279	4,296	45,478	264,581	31,619	63,234
9,000 UNDER 10,000	257,384	581,282	94,262	4,914	53,555	341,100	33,316	82,072
10,000 UNDER 11,000	258,118	585,733	94,004	4,960	61,172	348,356	37,521	66,152
11,000 UNDER 12,000	247,432	551,183	97,634	5,099	55,476	376,681	34,864	99,303
12,000 UNDER 13,000	232,697	524,203	86,373	4,554	62,421	361,128	37,770	82,507
13,000 UNDER 14,000	211,321	480,562	89,616	4,473	80,233	477,830	47,942	104,246
14,000 UNDER 15,000	209,876	481,197	88,661	4,924	77,536	502,332	43,226	96,823
15,000 UNDER 16,000	197,805	469,331	82,198	4,454	78,737	488,745	41,866	80,604
16,000 UNDER 17,000	187,893	432,587	86,431	4,647	74,185	486,461	39,711	74,615
17,000 UNDER 18,000	165,235	392,641	68,436	3,813	78,033	562,707	37,231	80,788
18,000 UNDER 19,000	172,610	399,958	81,796	4,486	82,987	565,839	37,946	71,810
19,000 UNDER 20,000	133,200	325,194	59,756	3,186	89,820	570,966	39,183	91,314
20,000 UNDER 21,000	138,412	323,255	62,424	3,253	89,290	605,866	34,765	67,492
21,000 UNDER 22,000	116,830	281,542	52,886	2,837	93,490	651,001	41,602	67,424
22,000 UNDER 23,000	109,946	276,445	54,073	2,757	88,554	681,577	40,510	93,647
23,000 UNDER 24,000	107,232	276,808	46,597	2,514	93,880	669,531	33,894	53,798
24,000 UNDER 25,000	90,613	223,869	46,666	2,575	98,715	723,588	33,927	85,128
25,000 UNDER 26,000	90,278	230,410	44,438	2,447	100,436	774,570	35,868	74,480
26,000 UNDER 27,000	76,974	191,924	37,451	1,954	104,584	802,195	31,219	61,857
27,000 UNDER 28,000	74,231	199,744	40,857	2,397	101,042	728,188	32,002	51,078
28,000 UNDER 29,000	67,975	183,598	33,976	1,954	101,470	775,906	32,428	62,834
29,000 UNDER 30,000	60,923	168,570	35,679	2,134	97,856	777,959	30,216	45,434
30,000 UNDER 35,000	229,126	635,636	126,817	7,203	491,706	4,103,177	127,983	262,324
35,000 UNDER 40,000	122,992	350,277	75,338	4,329	437,099	4,204,055	94,473	199,683
40,000 UNDER 45,000	75,321	218,239	45,868	2,711	352,802	3,588,974	74,586	137,032
45,000 UNDER 50,000	43,183	127,392	26,770	1,597	310,414	3,452,168	54,162	102,477
50,000 UNDER 55,000	26,708	80,085	18,293	1,144	238,610	2,899,925	37,994	80,372
55,000 UNDER 60,000	15,270	44,818	9,873	615	168,465	2,238,927	22,415	60,355
60,000 UNDER 65,000	12,691	38,087	8,334	558	132,813	1,971,198	18,393	47,843
65,000 UNDER 70,000	7,804	23,321	4,647	290	95,323	1,409,317	12,553	37,742
70,000 UNDER 80,000	12,034	35,046	6,545	426	128,560	2,293,441	15,910	48,189
80,000 UNDER 90,000	3,435	10,370	1,942	112	70,819	1,320,315	6,220	19,249
90,000 UNDER 100,000	2,518	7,472	1,425	101	44,990	941,340	3,712	8,880
100,000 UNDER 200,000	5,620	16,321	3,570	211	128,170	3,777,065	10,550	83,191
200,000 UNDER 500,000	1,088	3,072	610	38	32,176	1,731,747	1,656	26,982
500,000 UNDER 1,000,000	97	273	52	3	5,287	526,270	118	2,786
1,000,000 AND OVER	27	74	12	1	2,456	642,492	42	1,268
TOTALS	6,960,333	$15,719,631	2,301,145	$120,624	4,669,996	$49,903,159	1,426,456	$3,101,874

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	REAL ESTATE TAXES		SALES TAX		LICENSE TAXES	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	33,683	$50,190	23,979	$16,134	19,320	$3,207
$1 UNDER $1,000	5,676	7,526	6,945	3,346	3,278	433
1,000 UNDER 2,000	8,391	9,606	9,943	3,911	5,199	490
2,000 UNDER 3,000	11,049	18,056	14,313	8,678	6,833	1,077
3,000 UNDER 4,000	11,344	12,784	13,882	6,004	7,328	1,048
4,000 UNDER 5,000	13,805	16,715	21,332	7,941	12,226	1,517
5,000 UNDER 6,000	18,179	16,784	25,466	8,895	15,906	1,272
6,000 UNDER 7,000	25,441	16,811	38,108	11,515	25,006	2,393
7,000 UNDER 8,000	28,425	17,627	39,875	13,158	26,191	2,723
8,000 UNDER 9,000	31,328	17,933	43,950	13,181	30,976	2,920
9,000 UNDER 10,000	37,433	22,655	51,649	17,256	35,563	4,360
10,000 UNDER 11,000	41,081	25,526	60,351	20,454	44,276	4,680
11,000 UNDER 12,000	36,630	22,996	54,218	22,008	40,411	4,586
12,000 UNDER 13,000	39,916	24,789	60,508	21,786	45,139	5,173
13,000 UNDER 14,000	51,204	31,083	77,674	29,045	57,273	6,864
14,000 UNDER 15,000	48,873	31,435	74,940	30,521	56,771	6,167
15,000 UNDER 16,000	51,893	31,604	76,263	30,224	60,068	7,427
16,000 UNDER 17,000	50,084	31,099	72,731	31,988	57,039	7,284
17,000 UNDER 18,000	54,203	35,299	76,869	35,907	60,565	8,157
18,000 UNDER 19,000	59,824	41,656	81,694	36,574	66,279	8,393
19,000 UNDER 20,000	65,108	37,060	88,897	37,381	73,318	9,196
20,000 UNDER 21,000	63,901	43,134	85,909	39,436	71,182	9,296
21,000 UNDER 22,000	69,152	46,046	92,435	41,744	75,955	9,525
22,000 UNDER 23,000	68,596	44,447	87,643	42,256	70,460	9,878
23,000 UNDER 24,000	68,719	44,967	92,445	45,719	76,083	10,122
24,000 UNDER 25,000	71,968	46,260	97,231	51,515	83,115	11,607
25,000 UNDER 26,000	73,113	54,158	98,799	49,453	82,782	10,667
26,000 UNDER 27,000	76,892	54,770	103,370	51,927	86,391	11,372
27,000 UNDER 28,000	71,825	48,411	100,009	53,028	83,629	11,873
28,000 UNDER 29,000	76,603	54,989	98,577	50,384	84,729	12,174
29,000 UNDER 30,000	78,100	54,668	96,408	54,277	78,468	11,624
30,000 UNDER 35,000	389,286	284,205	484,782	283,006	419,448	65,037
35,000 UNDER 40,000	366,697	289,261	433,027	278,144	375,780	62,744
40,000 UNDER 45,000	313,569	261,575	349,689	249,463	303,270	54,150
45,000 UNDER 50,000	281,153	254,043	308,553	226,996	269,529	49,598
50,000 UNDER 55,000	224,320	214,777	237,403	191,353	208,459	41,534
55,000 UNDER 60,000	160,450	167,244	167,435	139,108	146,381	29,376
60,000 UNDER 65,000	128,347	154,754	132,351	130,164	112,052	24,938
65,000 UNDER 70,000	91,125	106,826	95,094	85,679	81,987	17,643
70,000 UNDER 80,000	125,831	176,990	127,866	130,365	109,167	24,397
80,000 UNDER 90,000	70,152	102,354	70,561	71,880	56,117	12,727
90,000 UNDER 100,000	44,522	77,926	44,527	50,643	36,459	9,411
100,000 UNDER 200,000	128,490	274,648	127,550	158,930	96,040	26,102
200,000 UNDER 500,000	32,609	107,454	32,003	56,272	21,940	7,763
500,000 UNDER 1,000,000	5,434	28,453	5,254	13,888	3,315	1,563
1,000,000 AND OVER	2,533	21,057	2,429	13,129	1,461	1,043
TOTALS	3,806,957	$3,532,651	4,584,937	$2,964,666	3,783,164	$625,531

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	OTHER TAXES		TOTAL TAXES		CASH CONTRIBUTIONS		OTHER THAN CASH CONTRIBUTIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	4,323	$4,651	37,056	$74,182	25,992	$53,283	9,007	$28,041
$1 UNDER $1,000	797	3,202	7,381	14,507	5,413	6,040	1,883	707
1,000 UNDER 2,000	807	726	10,453	14,732	7,066	3,459	3,163	943
2,000 UNDER 3,000	1,652	805	14,962	28,616	11,806	17,920	4,793	24,300
3,000 UNDER 4,000	1,487	279	14,498	20,116	11,562	9,725	4,783	3,279
4,000 UNDER 5,000	2,100	2,624	23,018	28,797	19,349	19,625	7,798	3,565
5,000 UNDER 6,000	1,286	376	26,270	27,326	20,337	13,384	6,806	5,047
6,000 UNDER 7,000	2,722	1,643	39,267	32,362	29,998	16,534	10,913	5,395
7,000 UNDER 8,000	3,546	587	40,942	34,095	33,082	28,710	11,708	3,089
8,000 UNDER 9,000	4,834	792	44,726	34,826	37,909	27,294	14,018	4,675
9,000 UNDER 10,000	4,903	995	52,524	45,265	44,471	27,370	13,578	3,262
10,000 UNDER 11,000	4,374	712	61,073	51,372	50,753	30,671	17,422	4,658
11,000 UNDER 12,000	3,590	443	54,703	50,033	43,933	35,465	13,903	4,269
12,000 UNDER 13,000	6,235	467	61,026	52,214	49,495	32,926	15,059	4,427
13,000 UNDER 14,000	6,886	1,130	79,199	68,122	69,081	45,314	24,775	7,920
14,000 UNDER 15,000	7,391	972	75,810	69,095	68,403	42,699	23,150	9,014
15,000 UNDER 16,000	5,239	1,085	77,602	70,340	66,534	58,063	22,262	8,586
16,000 UNDER 17,000	7,834	1,052	73,533	71,422	61,606	37,234	22,453	11,629
17,000 UNDER 18,000	7,982	1,393	77,934	80,756	66,436	44,533	24,076	5,481
18,000 UNDER 19,000	7,520	1,595	82,211	88,218	71,446	47,980	26,259	13,603
19,000 UNDER 20,000	9,078	1,088	89,717	84,726	76,209	54,426	29,270	6,417
20,000 UNDER 21,000	8,323	957	87,863	92,822	75,407	41,791	27,737	7,981
21,000 UNDER 22,000	8,728	1,347	93,130	98,663	83,818	59,051	30,209	10,993
22,000 UNDER 23,000	6,959	1,504	88,193	98,085	77,796	54,818	28,552	11,879
23,000 UNDER 24,000	8,484	1,316	93,522	102,124	84,285	56,715	30,567	7,891
24,000 UNDER 25,000	9,295	1,677	98,202	111,059	84,934	62,248	35,360	12,632
25,000 UNDER 26,000	10,409	2,787	100,051	117,065	89,326	76,536	30,767	19,398
26,000 UNDER 27,000	10,843	2,185	103,988	120,253	89,365	72,689	35,658	10,385
27,000 UNDER 28,000	8,882	1,387	100,525	114,698	88,408	57,290	37,985	10,871
28,000 UNDER 29,000	10,629	2,526	100,749	120,073	91,806	66,305	33,786	12,808
29,000 UNDER 30,000	8,637	1,529	97,235	122,098	87,167	57,426	37,499	11,039
30,000 UNDER 35,000	45,963	10,803	490,030	643,052	443,331	336,956	195,433	57,871
35,000 UNDER 40,000	49,317	9,964	436,430	640,112	401,719	325,447	183,142	63,679
40,000 UNDER 45,000	43,413	8,751	351,944	573,939	327,175	291,930	152,866	52,726
45,000 UNDER 50,000	34,322	7,587	309,935	538,224	291,173	252,587	149,274	65,411
50,000 UNDER 55,000	32,166	8,112	238,280	455,777	225,602	231,367	118,807	54,146
55,000 UNDER 60,000	23,603	5,736	168,339	341,464	159,820	185,805	86,833	39,065
60,000 UNDER 65,000	17,725	5,092	132,710	314,948	124,582	156,429	66,245	62,916
65,000 UNDER 70,000	11,316	2,921	95,323	213,070	91,823	125,094	54,145	28,937
70,000 UNDER 80,000	16,756	3,193	128,354	334,945	122,232	190,164	72,203	48,071
80,000 UNDER 90,000	9,416	2,669	70,819	189,629	68,297	128,996	37,166	21,210
90,000 UNDER 100,000	5,793	1,717	44,990	139,697	42,812	74,610	26,144	30,284
100,000 UNDER 200,000	15,090	6,478	127,990	466,158	123,040	367,843	67,990	127,089
200,000 UNDER 500,000	3,958	4,531	32,130	176,020	30,783	212,464	15,811	142,061
500,000 UNDER 1,000,000	685	1,004	5,275	44,908	5,089	92,123	2,528	61,831
1,000,000 AND OVER	369	858	2,453	36,087	2,375	158,939	1,155	136,653
TOTALS	495,667	$123,248	4,642,365	$7,246,092	4,183,046	$4,388,278	1,864,941	$1,266,134

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	CONTRIBUTION CARRYFORWARD PRIOR YEAR		CONTRIBUTIONS UNUSED		CONTRIBUTIONS DEDUCTED ∨		MORTGAGE INTEREST	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	4,529	$41,083	23,496	$84,328	27,060	$38,078	29,682	$291,317
$1 UNDER $1,000	517	520	2,168	2,413	5,413	4,854	5,220	34,159
1,000 UNDER 2,000	514	1,067	1,549	880	7,662	4,588	8,097	41,929
2,000 UNDER 3,000	1,288	104,743	2,871	74,174	12,319	72,789	10,978	54,647
3,000 UNDER 4,000	976	1,774	1,977	4,679	11,562	10,098	10,151	45,756
4,000 UNDER 5,000	518	18	773	868	20,381	22,340	11,686	62,446
5,000 UNDER 6,000	517	1,288	2,876	4,384	21,205	15,335	15,760	61,484
6,000 UNDER 7,000	1,391	507	2,205	3,905	30,767	18,532	21,630	70,083
7,000 UNDER 8,000	877	1,267	4,481	7,036	33,543	26,030	23,217	79,486
8,000 UNDER 9,000	1,494	1,283	4,318	6,415	39,304	26,837	24,403	81,240
9,000 UNDER 10,000	463	300	2,347	5,238	46,126	25,693	32,163	113,744
10,000 UNDER 11,000	2,238	3,160	3,162	6,302	52,372	32,186	34,095	125,889
11,000 UNDER 12,000	669	1,053	3,531	5,654	45,632	35,132	30,968	112,189
12,000 UNDER 13,000	723	1,200	3,558	4,643	50,523	33,911	33,431	123,176
13,000 UNDER 14,000	995	2,081	4,323	6,906	69,700	48,409	45,048	161,038
14,000 UNDER 15,000	1,746	12,480	2,464	14,500	69,795	49,694	43,790	171,550
15,000 UNDER 16,000	1,974	8,735	5,430	17,406	68,749	57,979	46,420	169,506
16,000 UNDER 17,000	2,019	16,847	3,540	18,213	63,982	47,496	44,125	174,534
17,000 UNDER 18,000	1,238	2,977	1,884	9,593	69,901	43,398	46,760	203,864
18,000 UNDER 19,000	229	1,313	328	2,646	73,974	60,250	51,814	209,642
19,000 UNDER 20,000	664	6,921	2,248	10,758	78,630	57,006	55,735	199,734
20,000 UNDER 21,000	462	5,953	361	4,952	79,036	50,774	60,133	252,563
21,000 UNDER 22,000	1,285	7,803	1,464	11,769	85,833	66,079	63,215	269,997
22,000 UNDER 23,000	319	2,364	1,738	3,878	78,720	65,183	61,268	274,183
23,000 UNDER 24,000	361	395	—	—	84,801	65,000	63,193	289,239
24,000 UNDER 25,000	534	3,600	1,467	6,969	87,566	71,511	68,229	287,557
25,000 UNDER 26,000	564	24,418	2,171	38,006	90,820	82,345	66,368	318,090
26,000 UNDER 27,000	669	2,995	1,667	4,350	92,187	81,719	71,435	343,891
27,000 UNDER 28,000	517	405	1,003	1,952	89,489	66,614	67,831	297,186
28,000 UNDER 29,000	980	3,164	2,014	5,655	94,284	76,622	72,112	316,883
29,000 UNDER 30,000	856	7,482	1,112	5,962	89,905	69,986	73,598	340,343
30,000 UNDER 35,000	4,831	23,655	3,120	21,451	453,998	397,031	363,729	1,773,633
35,000 UNDER 40,000	3,961	8,258	2,208	9,652	412,550	387,732	343,979	1,910,998
40,000 UNDER 45,000	2,256	7,271	2,091	9,480	335,509	342,446	291,396	1,664,447
45,000 UNDER 50,000	1,206	3,725	1,041	4,229	298,622	317,494	263,266	1,649,614
50,000 UNDER 55,000	1,881	27,892	971	31,368	229,906	282,036	207,893	1,388,353
55,000 UNDER 60,000	972	5,624	1,500	15,525	162,184	214,968	148,264	1,071,786
60,000 UNDER 65,000	1,647	8,916	1,107	38,965	127,829	189,296	116,451	926,055
65,000 UNDER 70,000	534	15,235	668	30,737	93,061	138,529	83,687	695,949
70,000 UNDER 80,000	1,453	16,462	1,075	27,568	124,083	227,129	112,656	1,065,272
80,000 UNDER 90,000	894	14,005	1,161	21,820	69,121	142,391	61,300	594,251
90,000 UNDER 100,000	1,251	16,802	947	15,656	43,274	106,039	38,751	452,969
100,000 UNDER 200,000	3,060	184,067	2,780	222,641	124,190	456,357	104,850	1,527,035
200,000 UNDER 500,000	1,509	162,840	1,171	210,066	31,082	307,300	23,969	482,965
500,000 UNDER 1,000,000	379	81,750	322	114,549	5,127	121,155	3,626	101,191
1,000,000 AND OVER	303	208,998	235	261,708	2,394	242,883	1,576	59,674
TOTALS	58,263	$1,054,696	112,923	$1,409,849	4,284,171	$5,299,254	3,457,948	$20,941,537

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	OTHER INTEREST		TOTAL INTEREST		CASUALTY LOSS		ALL OTHER DEDUCTIONS[ω]	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	32,570	$332,021	37,472	$623,338	1,392	$12,665	31,521	$51,652
$1 UNDER $1,000	6,081	10,950	7,278	45,109	259	5,939	7,351	8,100
1,000 UNDER 2,000	7,652	19,609	9,741	61,538	—	—	7,308	8,539
2,000 UNDER 3,000	12,240	29,269	14,604	83,917	—	—	12,935	22,693
3,000 UNDER 4,000	9,156	16,947	12,451	62,702	616	427	10,649	6,434
4,000 UNDER 5,000	16,843	31,356	18,131	93,802	259	581	17,368	10,095
5,000 UNDER 6,000	16,490	27,343	21,056	88,827	259	9	19,106	15,355
6,000 UNDER 7,000	24,443	31,450	30,124	101,533	—	—	29,567	18,758
7,000 UNDER 8,000	29,267	33,188	35,668	112,675	1,393	2,158	33,464	14,558
8,000 UNDER 9,000	33,373	39,871	38,162	121,111	103	155	31,422	18,421
9,000 UNDER 10,000	39,488	52,967	46,378	166,710	1,035	2,050	42,521	19,310
10,000 UNDER 11,000	43,716	49,187	51,714	175,077	1,652	6,723	49,798	16,847
11,000 UNDER 12,000	40,427	46,814	46,910	159,002	1,945	3,497	43,371	29,715
12,000 UNDER 13,000	48,855	47,790	55,601	170,966	1,039	691	50,445	20,021
13,000 UNDER 14,000	58,142	61,757	68,631	222,795	879	2,436	64,679	31,823
14,000 UNDER 15,000	57,483	71,223	67,421	242,773	1,752	4,168	64,493	39,780
15,000 UNDER 16,000	60,561	69,480	70,086	238,985	1,394	4,065	65,329	36,773
16,000 UNDER 17,000	62,376	82,804	68,825	257,337	1,073	680	63,347	34,750
17,000 UNDER 18,000	65,003	91,204	71,351	295,068	1,388	28,461	63,121	34,236
18,000 UNDER 19,000	69,545	90,868	78,174	300,510	1,843	2,633	71,745	42,418
19,000 UNDER 20,000	73,458	91,692	81,810	291,426	2,035	5,645	77,966	40,850
20,000 UNDER 21,000	75,375	94,615	84,145	347,178	1,652	4,114	78,101	43,272
21,000 UNDER 22,000	80,617	100,579	86,768	370,576	1,294	3,313	81,560	44,946
22,000 UNDER 23,000	74,579	104,880	82,162	379,062	1,035	4,194	73,689	41,406
23,000 UNDER 24,000	80,951	110,301	89,160	399,541	1,387	2,846	82,708	46,222
24,000 UNDER 25,000	86,936	109,447	93,230	397,004	1,251	1,361	89,060	57,526
25,000 UNDER 26,000	87,499	126,394	94,672	444,484	934	592	39,951	55,605
26,000 UNDER 27,000	90,344	131,508	100,024	475,399	518	1,988	94,832	60,865
27,000 UNDER 28,000	89,233	128,622	95,997	425,808	1,584	1,592	93,924	68,398
28,000 UNDER 29,000	89,519	128,513	96,436	445,396	1,385	3,335	91,942	67,647
29,000 UNDER 30,000	87,657	133,216	94,463	473,560	479	4,648	87,012	62,234
30,000 UNDER 35,000	439,033	690,048	469,647	2,463,681	4,515	8,582	457,219	328,509
35,000 UNDER 40,000	398,998	699,231	422,756	2,610,229	6,604	29,682	413,016	336,494
40,000 UNDER 45,000	319,971	586,477	342,155	2,250,924	3,286	5,188	336,727	279,446
45,000 UNDER 50,000	285,244	592,000	302,139	2,241,614	2,626	5,990	294,369	246,370
50,000 UNDER 55,000	221,513	469,053	233,796	1,857,406	1,935	3,898	236,472	220,437
55,000 UNDER 60,000	155,948	376,349	165,014	1,448,135	303	288	165,318	173,717
60,000 UNDER 65,000	124,907	347,560	130,259	1,273,615	1,211	2,447	129,346	143,049
65,000 UNDER 70,000	87,687	225,592	93,610	921,541	724	2,220	95,732	96,215
70,000 UNDER 80,000	118,413	445,678	124,410	1,510,950	1,182	17,041	130,856	155,187
80,000 UNDER 90,000	62,418	275,901	67,445	870,152	483	564	72,227	98,331
90,000 UNDER 100,000	40,562	172,461	43,149	625,429	777	3,143	47,502	58,152
100,000 UNDER 200,000	112,350	920,494	121,000	2,447,529	600	13,584	141,160	310,248
200,000 UNDER 500,000	27,617	556,253	29,676	1,039,218	136	8,968	37,993	173,259
500,000 UNDER 1,000,000	4,574	190,528	4,850	291,720	21	3,704	6,594	61,998
1,000,000 AND OVER	2,126	220,294	2,257	279,968	9	4,235	3,261	78,052
TOTALS	4,051,240	$9,263,784	4,400,808	$30,205,320	56,247	$220,500	4,288,077	$3,828,713

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	PERSONAL CREDIT ◊		DEPENDENT CREDIT		TAX SAVINGS FROM INCOME AVERAGING		ELDERLY CREDIT	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	581,465	$30,659	179,583	$2,335	—	—	—	—
$1 UNDER $1,000	179,011	8,714	45,737	595	—	—	—	—
1,000 UNDER 2,000	279,060	14,177	82,882	1,077	—	—	—	—
2,000 UNDER 3,000	322,088	16,225	114,088	1,483	—	—	—	—
3,000 UNDER 4,000	337,836	17,228	113,862	1,480	—	—	—	—
4,000 UNDER 5,000	349,626	18,186	135,191	1,757	—	—	—	—
5,000 UNDER 6,000	392,006	20,483	156,924	2,040	99	8	2,689	22
6,000 UNDER 7,000	351,468	19,035	156,682	2,037	821	12	5,066	119
7,000 UNDER 8,000	340,011	18,682	185,622	2,413	1,136	34	5,727	189
8,000 UNDER 9,000	329,697	18,404	200,979	2,613	2,174	90	5,219	328
9,000 UNDER 10,000	310,939	17,857	182,159	2,368	2,480	107	4,858	403
10,000 UNDER 11,000	319,290	18,579	205,408	2,670	2,605	115	4,262	390
11,000 UNDER 12,000	302,908	17,455	174,944	2,274	2,584	120	3,242	140
12,000 UNDER 13,000	295,118	16,960	159,888	2,079	4,291	192	3,773	275
13,000 UNDER 14,000	291,554	17,071	161,956	2,105	5,395	319	3,715	447
14,000 UNDER 15,000	287,412	17,106	183,283	2,383	4,718	326	2,784	219
15,000 UNDER 16,000	276,542	16,909	185,439	2,411	5,911	584	3,566	354
16,000 UNDER 17,000	262,078	15,656	134,834	1,753	5,985	453	2,962	264
17,000 UNDER 18,000	243,268	14,893	171,981	2,236	5,819	407	1,498	125
18,000 UNDER 19,000	255,597	15,474	184,687	2,401	9,803	962	1,342	233
19,000 UNDER 20,000	223,020	13,937	150,784	1,960	10,618	1,205	1,341	273
20,000 UNDER 21,000	227,702	13,838	153,563	1,996	7,347	752	1,035	266
21,000 UNDER 22,000	210,320	13,176	156,138	2,030	7,990	1,085	258	35
22,000 UNDER 23,000	198,500	12,826	144,148	1,874	11,452	1,430	517	101
23,000 UNDER 24,000	201,112	13,084	184,833	2,403	13,333	2,171	620	128
24,000 UNDER 25,000	189,328	12,137	138,953	1,806	11,404	1,131	1,030	68
25,000 UNDER 26,000	190,714	12,406	167,572	2,178	10,233	1,853	516	132
26,000 UNDER 27,000	181,558	11,815	148,937	1,936	8,708	1,445	360	20
27,000 UNDER 28,000	175,273	11,706	146,949	1,910	13,958	1,970	879	366
28,000 UNDER 29,000	169,445	11,349	137,626	1,789	11,303	1,678	977	280
29,000 UNDER 30,000	158,779	10,918	148,524	1,931	11,692	1,807	479	187
30,000 UNDER 35,000	720,832	50,225	692,860	9,007	54,422	10,695	2,613	927
35,000 UNDER 40,000	560,091	40,023	581,409	7,558	54,265	10,637	1,673	549
40,000 UNDER 45,000	428,123	31,821	475,434	6,181	44,207	7,335	967	448
45,000 UNDER 50,000	353,597	26,760	385,882	5,016	42,658	8,911	362	218
50,000 UNDER 55,000	265,318	20,305	315,203	4,098	34,285	8,751	845	424
55,000 UNDER 60,000	183,735	14,068	207,802	2,701	26,243	7,392	206	60
60,000 UNDER 65,000	145,504	11,211	162,502	2,113	28,069	7,991	204	128
65,000 UNDER 70,000	103,127	7,877	107,101	1,392	20,839	8,378	103	37
70,000 UNDER 80,000	140,594	10,748	158,101	2,055	26,939	11,653	586	219
80,000 UNDER 90,000	74,254	5,648	80,608	1,048	14,731	9,088	202	53
90,000 UNDER 100,000	47,508	3,631	51,214	666	10,070	7,510		
100,000 UNDER 200,000	133,790	10,092	147,910	1,923	25,920	23,694	130	64
200,000 UNDER 500,000	33,264	2,488	35,209	458	5,821	6,846	36	11
500,000 UNDER 1,000,000	5,384	400	5,263	68	878	1,072	*	2
1,000,000 AND OVER	2,483	184	2,269	29	367	402	*	1
TOTALS	11,630,329	$722,426	8,202,923	$106,636	561,573	$150,611	66,650	$8,505

FOOTNOTES FOLLOW THIS SECTION

Table 4B†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Single Returns — 1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED GROSS INCOME[§] (THOUSANDS)	DEDUCTIONS[δ] (THOUSANDS)	TAXABLE INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS[ε] (THOUSANDS)	TAX AFTER CREDITS[π] (THOUSANDS)
	ALL	TAXABLE						
NO ADJ. GROSS INCOME	381,847	617	$-205,620	$706,824	$243,822	$18,571	$15,576	$794
$1 UNDER $1,000	136,905	6,449	191,745	226,355	98,956	5,050	5,575	72
1,000 UNDER 2,000	192,434	7,243	425,626	320,617	139,129	6,448	7,747	281
2,000 UNDER 3,000	229,643	6,476	649,570	388,422	274,692	4,096	9,335	228
3,000 UNDER 4,000	237,113	6,922	887,616	396,197	498,409	6,592	9,605	588
4,000 UNDER 5,000	238,393	9,494	1,372,860	411,874	968,831	34,457	9,705	1,119
5,000 UNDER 6,000	263,242	180,334	1,513,438	475,850	1,050,595	14,781	10,710	2,191
6,000 UNDER 7,000	217,850	196,792	1,468,118	415,105	1,074,505	16,486	9,056	5,602
7,000 UNDER 8,000	204,991	189,896	1,595,261	398,827	1,210,138	20,187	8,682	9,493
8,000 UNDER 9,000	191,065	179,138	1,652,882	371,687	1,289,517	23,266	8,253	13,482
9,000 UNDER 10,000	170,178	160,036	1,655,488	351,689	1,310,827	25,961	7,637	16,812
10,000 UNDER 11,000	165,611	159,631	1,765,301	337,442	1,430,158	31,000	7,505	21,946
11,000 UNDER 12,000	162,379	157,691	1,920,007	341,811	1,583,478	38,114	7,025	28,717
12,000 UNDER 13,000	158,940	155,451	2,024,890	345,959	1,685,992	42,880	6,985	34,148
13,000 UNDER 14,000	151,220	146,691	2,073,888	368,314	1,715,602	46,658	7,080	37,757
14,000 UNDER 15,000	143,148	140,947	2,110,263	339,549	1,780,445	51,573	6,369	43,721
15,000 UNDER 16,000	124,852	122,523	1,945,544	300,441	1,647,112	50,162	5,892	43,744
16,000 UNDER 17,000	128,869	127,834	2,147,109	300,731	1,846,555	60,122	5,865	53,285
17,000 UNDER 18,000	112,274	110,722	1,980,779	286,987	1,694,289	58,167	5,157	52,112
18,000 UNDER 19,000	120,681	119,906	2,238,644	289,750	1,948,911	70,246	6,180	63,814
19,000 UNDER 20,000	92,846	91,554	1,826,176	264,873	1,563,350	59,411	4,995	53,451
20,000 UNDER 21,000	105,855	105,855	2,174,938	298,456	1,877,072	74,234	5,235	68,806
21,000 UNDER 22,000	88,453	88,195	1,918,562	285,124	1,633,437	67,855	4,449	62,370
22,000 UNDER 23,000	74,365	73,074	1,679,103	259,743	1,420,162	61,126	4,405	56,535
23,000 UNDER 24,000	73,126	72,868	1,721,671	257,519	1,478,097	66,485	5,183	61,139
24,000 UNDER 25,000	72,923	72,116	1,812,310	238,752	1,573,816	75,015	4,136	69,581
25,000 UNDER 26,000	68,945	68,168	1,766,445	248,552	1,517,944	73,977	4,063	69,357
26,000 UNDER 27,000	66,333	66,074	1,761,886	246,323	1,515,772	76,451	3,834	72,695
27,000 UNDER 28,000	55,911	55,911	1,544,150	239,139	1,307,434	67,828	3,794	64,019
28,000 UNDER 29,000	54,710	54,710	1,573,046	265,763	1,307,283	69,467	3,595	65,009
29,000 UNDER 30,000	42,782	42,782	1,263,708	208,662	1,055,164	57,634	3,106	54,624
30,000 UNDER 35,000	180,544	179,252	5,839,454	926,555	4,919,197	291,315	17,054	275,581
35,000 UNDER 40,000	116,096	115,838	4,344,143	801,714	3,545,843	228,869	10,712	217,034
40,000 UNDER 45,000	59,111	59,111	2,511,629	449,759	2,061,870	144,377	5,199	138,446
45,000 UNDER 50,000	37,032	37,032	1,758,403	324,324	1,434,080	106,071	3,598	102,717
50,000 UNDER 55,000	22,127	21,869	1,161,130	230,332	930,798	71,591	3,597	69,278
55,000 UNDER 60,000	15,294	15,294	878,317	156,029	722,288	57,878	2,682	56,256
60,000 UNDER 65,000	10,482	10,223	653,203	133,682	519,644	42,728	2,534	41,692
65,000 UNDER 70,000	8,684	8,684	583,095	87,913	495,182	42,241	2,214	41,551
70,000 UNDER 80,000	11,962	11,703	915,249	192,157	726,290	63,366	2,768	61,487
80,000 UNDER 90,000	6,943	6,685	591,537	117,990	473,547	42,287	2,764	40,604
90,000 UNDER 100,000	3,926	3,926	372,396	45,467	326,930	30,418	1,554	30,177
100,000 UNDER 200,000	14,410	14,260	1,934,768	358,883	1,580,939	153,786	7,138	157,356
200,000 UNDER 500,000	4,023	3,990	1,210,323	188,028	1,023,515	106,917	4,755	109,502
500,000 UNDER 1,000,000	713	707	490,333	70,603	428,172	46,102	1,515	49,976
1,000,000 AND OVER	332	331	997,364	95,070	902,297	98,785	11,140	109,460
TOTALS	5,019,563	3,465,005	$72,696,748	$14,365,843	$59,832,086	$2,901,031	$285,958	$2,628,609

FOOTNOTES FOLLOW THIS SECTION

Table 4C[†]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Separate Returns — 1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED GROSS INCOME[§] (THOUSANDS)	DEDUCTIONS[δ] (THOUSANDS)	TAXABLE INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS[ε] (THOUSANDS)	TAX AFTER CREDITS[π] (THOUSANDS)
	ALL	TAXABLE						
NO ADJ. GROSS INCOME	14,337	*	$157,589	$47,864	$310,768	$31,028	$638	$18
$1 UNDER $1,000	3,262	291	6,898	6,947	3,986	108	130	1
1,000 UNDER 2,000	10,996	1,098	52,026	19,905	35,425	2,401	510	73
2,000 UNDER 3,000	8,918	556	30,255	16,963	15,936	454	405	40
3,000 UNDER 4,000	7,729	609	33,379	12,733	20,647	344	350	42
4,000 UNDER 5,000	5,822	1,045	34,563	11,597	24,460	560	273	80
5,000 UNDER 6,000	8,683	4,051	50,166	18,446	33,452	449	399	61
6,000 UNDER 7,000	8,941	7,909	68,357	19,325	50,087	1,055	398	315
7,000 UNDER 8,000	7,721	7,721	60,251	13,043	47,208	755	415	297
8,000 UNDER 9,000	8,227	7,060	76,315	18,671	57,643	1,218	415	580
9,000 UNDER 10,000	5,138	3,848	48,422	18,026	33,886	680	248	413
10,000 UNDER 11,000	7,930	7,930	86,668	15,769	70,899	1,605	467	982
11,000 UNDER 12,000	6,794	6,794	78,851	12,358	66,493	1,522	332	1,181
12,000 UNDER 13,000	7,158	7,158	102,786	17,205	86,356	3,036	377	1,683
13,000 UNDER 14,000	4,923	4,632	68,271	20,354	47,917	1,226	233	922
14,000 UNDER 15,000	3,966	3,966	71,915	8,411	63,505	2,779	338	1,357
15,000 UNDER 16,000	5,260	4,483	97,691	32,631	68,035	2,772	427	1,464
16,000 UNDER 17,000	3,511	3,252	64,730	13,282	51,447	2,022	148	1,407
17,000 UNDER 18,000	1,373	1,373	24,111	4,500	19,610	637	73	564
18,000 UNDER 19,000	3,653	3,653	75,769	11,555	64,214	2,831	205	1,971
19,000 UNDER 20,000	4,714	4,714	95,888	12,496	83,393	3,359	222	2,918
20,000 UNDER 21,000	3,416	3,416	70,057	8,087	61,969	2,475	156	2,319
21,000 UNDER 22,000	2,518	2,259	54,177	11,468	42,709	1,767	103	1,671
22,000 UNDER 23,000	1,796	1,796	40,525	6,752	33,772	1,428	93	1,335
23,000 UNDER 24,000	1,826	1,826	46,201	8,531	37,670	1,807	86	1,505
24,000 UNDER 25,000	2,304	2,304	56,392	6,133	50,259	2,375	113	2,262
25,000 UNDER 26,000	2,208	1,950	56,150	17,030	40,884	1,883	118	1,775
26,000 UNDER 27,000	1,149	1,149	31,850	4,230	27,620	1,449	47	1,290
27,000 UNDER 28,000	1,650	1,650	47,148	10,286	36,862	1,838	249	1,463
28,000 UNDER 29,000	456	456	13,104	1,431	11,672	646	24	622
29,000 UNDER 30,000	1,693	1,693	50,046	8,347	41,699	2,234	95	2,139
30,000 UNDER 35,000	5,219	5,219	167,998	36,391	131,606	7,385	353	7,168
35,000 UNDER 40,000	3,117	3,117	218,601	28,216	192,671	17,089	193	5,699
40,000 UNDER 45,000	1,620	1,361	70,270	24,810	45,460	3,071	78	3,022
45,000 UNDER 50,000	1,109	1,109	81,851	11,922	69,929	6,125	51	3,309
50,000 UNDER 55,000	873	873	48,301	8,571	39,731	3,138	50	2,965
55,000 UNDER 60,000	488	488	28,886	6,432	22,453	1,781	233	1,654
60,000 UNDER 65,000	259	259	15,802	609	15,193	1,305	10	1,295
65,000 UNDER 70,000	587	587	40,397	8,157	32,240	2,717	31	2,580
70,000 UNDER 80,000	518	518	36,739	6,879	29,860	2,553	35	2,520
80,000 UNDER 90,000	376	376	32,245	12,751	19,494	1,613	17	1,653
90,000 UNDER 100,000	309	309	29,145	4,517	24,627	2,273	14	2,289
100,000 UNDER 200,000	840	840	111,621	24,249	87,523	8,457	310	8,696
200,000 UNDER 500,000	297	296	90,165	14,446	76,019	7,944	241	8,418
500,000 UNDER 1,000,000	65	65	46,836	6,336	40,500	4,363	225	4,923
1,000,000 AND OVER	39	*	75,335	6,221	69,114	7,548	106	8,662
TOTALS	173,788	116,099	$2,944,743	$634,883	$2,536,903	$156,105	$10,034	$97,603

FOOTNOTES FOLLOW THIS SECTION

Table 4D†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Joint Returns — 1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED GROSS INCOME § (THOUSANDS)	DEDUCTIONS$^{\delta}$ (THOUSANDS)	TAXABLE INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS£ (THOUSANDS)	TAX AFTER CREDITS$^{\pi}$ (THOUSANDS)
	ALL	TAXABLE						
NO ADJ. GROSS INCOME	147,594	3,271	$-331,261	$1,075,441	$1,143,995	$103,522	$13,481	$4,454
$1 UNDER $1,000	25,492	5,869	314,364	121,621	253,370	14,957	2,387	82
1,000 UNDER 2,000	38,876	5,624	301,757	177,250	199,390	10,053	3,806	261
2,000 UNDER 3,000	45,277	8,871	822,914	293,364	566,727	43,345	4,534	642
3,000 UNDER 4,000	54,440	8,017	500,553	229,513	299,649	15,672	5,312	1,051
4,000 UNDER 5,000	59,453	8,314	806,915	285,465	567,591	38,997	5,795	1,284
5,000 UNDER 6,000	64,534	5,464	651,032	262,110	393,791	17,808	6,334	858
6,000 UNDER 7,000	73,770	8,679	765,515	305,187	482,206	19,306	7,122	1,283
7,000 UNDER 8,000	80,913	5,781	999,653	337,375	674,052	32,297	7,911	1,212
8,000 UNDER 9,000	79,761	5,485	922,209	331,607	609,673	22,117	7,992	1,032
9,000 UNDER 10,000	91,643	6,400	1,052,514	408,076	664,367	14,152	9,105	1,262
10,000 UNDER 11,000	91,399	19,506	1,050,361	398,261	675,561	11,529	8,993	1,046
11,000 UNDER 12,000	94,678	47,245	1,270,655	430,625	873,275	19,178	9,382	3,386
12,000 UNDER 13,000	86,938	60,136	1,143,666	368,438	791,285	12,536	8,574	2,475
13,000 UNDER 14,000	90,942	66,795	1,303,322	400,209	905,512	14,728	9,082	3,819
14,000 UNDER 15,000	96,891	74,881	1,485,382	474,695	1,030,229	17,615	9,859	5,378
15,000 UNDER 16,000	100,917	83,278	1,610,212	451,699	1,159,019	19,238	10,507	7,392
16,000 UNDER 17,000	86,735	73,496	1,522,539	440,013	1,096,246	20,715	8,935	9,493
17,000 UNDER 18,000	93,903	80,886	1,702,474	507,828	1,233,082	23,717	9,827	11,514
18,000 UNDER 19,000	97,802	86,592	1,908,031	524,548	1,389,533	29,209	10,326	14,347
19,000 UNDER 20,000	92,619	85,236	1,889,409	481,906	1,415,504	29,958	9,790	16,360
20,000 UNDER 21,000	88,124	82,077	1,872,073	476,515	1,398,463	29,568	9,406	17,934
21,000 UNDER 22,000	91,019	85,749	1,988,416	505,073	1,492,983	31,003	9,819	20,560
22,000 UNDER 23,000	92,543	85,824	2,124,702	560,255	1,574,834	34,384	9,719	23,466
23,000 UNDER 24,000	101,087	96,980	2,612,856	546,506	2,067,002	63,141	11,255	30,501
24,000 UNDER 25,000	90,486	86,607	2,266,311	569,141	1,705,348	40,206	9,462	29,142
25,000 UNDER 26,000	96,485	91,991	2,508,280	615,392	1,923,182	47,444	11,112	36,355
26,000 UNDER 27,000	94,573	90,339	2,553,514	633,019	1,922,588	48,471	10,613	36,339
27,000 UNDER 28,000	97,598	94,754	2,700,021	569,724	2,131,758	54,867	10,865	43,723
28,000 UNDER 29,000	99,898	96,421	2,849,813	620,635	2,234,898	58,688	11,544	47,439
29,000 UNDER 30,000	95,765	93,438	2,878,189	626,431	2,253,632	63,613	10,515	50,722
30,000 UNDER 35,000	481,391	471,885	15,870,062	3,412,246	12,477,178	381,724	56,911	311,476
35,000 UNDER 40,000	411,492	404,910	15,602,966	3,486,949	12,120,432	415,724	52,618	348,712
40,000 UNDER 45,000	351,395	349,070	14,979,135	3,200,809	11,785,031	447,698	47,225	397,956
45,000 UNDER 50,000	306,435	303,336	14,556,768	3,143,508	11,419,573	477,004	45,085	431,612
50,000 UNDER 55,000	236,335	234,781	12,425,206	2,669,105	9,757,487	447,873	37,645	409,672
55,000 UNDER 60,000	163,684	162,132	9,403,402	2,059,980	7,343,422	365,066	26,457	339,186
60,000 UNDER 65,000	133,247	132,988	8,353,458	1,854,531	6,507,572	350,479	23,796	326,174
65,000 UNDER 70,000	92,195	91,678	6,271,199	1,317,401	4,957,240	288,891	21,361	264,749
70,000 UNDER 80,000	125,556	125,297	9,371,337	2,097,444	7,285,523	453,392	27,734	427,231
80,000 UNDER 90,000	66,009	66,009	5,663,873	1,188,046	4,476,772	308,070	18,064	286,614
90,000 UNDER 100,000	41,888	41,888	3,991,708	863,066	3,128,641	226,201	13,414	214,027
100,000 UNDER 200,000	115,430	114,150	15,541,357	3,313,571	12,278,330	1,027,686	62,741	968,193
200,000 UNDER 500,000	27,960	27,614	8,114,137	1,481,584	6,749,614	664,026	40,534	657,402
500,000 UNDER 1,000,000	4,449	4,420	3,066,555	433,953	2,647,444	278,725	14,565	298,662
1,000,000 AND OVER	2,026	2,019	4,787,160	523,617	4,330,178	470,628	16,801	544,354
TOTALS	5,201,647	4,186,183	$194,044,714	$45,073,732	$152,393,182	$7,605,221	$778,315	$6,650,832

FOOTNOTES FOLLOW THIS SECTION

Table 4E†

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Head of Household Returns — 1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS ALL	NUMBER OF RETURNS TAXABLE	ADJUSTED GROSS INCOME[§] (THOUSANDS)	DEDUCTIONS[δ] (THOUSANDS)	TAXABLE INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS[ε] (THOUSANDS)	TAX AFTER CREDITS[π] (THOUSANDS)
NO ADJ. GROSS INCOME	35,783	—	$-47,518	$127,653	$5,780	$237	$3,149	—
$1 UNDER $1,000	13,352	453	53,934	54,730	39,561	3,666	1,221	$ 2
1,000 UNDER 2,000	35,723	255	64,201	116,806	7,719	94	3,133	3
2,000 UNDER 3,000	37,732	291	102,329	122,088	4,603	55	3,405	3
3,000 UNDER 4,000	38,040	99	153,263	125,500	28,507	1,264	3,457	27
4,000 UNDER 5,000	45,178	—	206,294	145,784	62,290	628	4,160	—
5,000 UNDER 6,000	55,547	198	333,003	182,695	154,479	3,694	5,167	98
6,000 UNDER 7,000	50,128	101	329,028	169,633	161,257	1,614	4,632	10
7,000 UNDER 8,000	45,865	354	345,789	152,298	195,289	1,967	4,373	9
8,000 UNDER 9,000	50,385	510	432,125	172,324	262,217	2,683	4,849	40
9,000 UNDER 10,000	43,462	—	414,281	147,882	267,465	2,701	4,027	—
10,000 UNDER 11,000	52,692	10,901	552,003	183,697	368,306	4,059	4,918	61
11,000 UNDER 12,000	37,763	22,705	462,914	142,606	320,418	6,016	3,406	590
12,000 UNDER 13,000	41,462	30,228	526,270	156,340	370,619	5,094	3,937	1,786
13,000 UNDER 14,000	43,848	35,438	600,694	171,582	429,111	6,468	4,321	1,949
14,000 UNDER 15,000	43,047	36,707	623,276	164,631	461,667	7,088	4,318	2,867
15,000 UNDER 16,000	44,738	40,597	696,443	175,749	520,693	8,657	4,572	4,159
16,000 UNDER 17,000	41,871	40,062	690,881	162,507	528,374	9,574	4,052	5,567
17,000 UNDER 18,000	34,587	32,362	604,444	150,846	453,598	8,765	3,446	5,401
18,000 UNDER 19,000	32,976	31,940	623,362	141,918	481,444	10,996	3,283	6,724
19,000 UNDER 20,000	32,740	31,708	734,339	139,911	594,428	21,548	3,052	8,685
20,000 UNDER 21,000	29,739	28,187	610,034	147,154	462,880	10,856	2,908	8,000
21,000 UNDER 22,000	27,809	27,551	598,352	132,884	465,468	11,784	2,588	9,196
22,000 UNDER 23,000	29,180	28,922	660,879	132,634	528,245	14,652	2,774	11,712
23,000 UNDER 24,000	24,610	23,542	578,160	133,371	444,789	12,622	2,282	10,377
24,000 UNDER 25,000	23,512	23,253	576,399	135,082	441,593	13,188	2,187	11,029
25,000 UNDER 26,000	22,818	22,559	583,665	124,938	458,727	14,683	2,200	12,384
26,000 UNDER 27,000	18,723	18,205	496,951	110,428	386,523	12,790	1,923	10,884
27,000 UNDER 28,000	19,461	19,203	535,855	108,623	427,233	15,046	1,937	13,132
28,000 UNDER 29,000	13,996	13,738	398,959	71,740	327,219	12,242	1,506	10,736
29,000 UNDER 30,000	18,281	18,023	538,219	103,851	434,368	16,946	1,738	15,209
30,000 UNDER 35,000	52,134	51,617	1,680,932	363,085	1,318,164	55,942	5,252	50,636
35,000 UNDER 40,000	28,507	28,249	1,066,982	236,305	830,678	41,392	4,290	37,296
40,000 UNDER 45,000	15,510	15,510	656,868	132,517	524,351	30,064	2,052	28,627
45,000 UNDER 50,000	8,817	8,817	417,994	99,332	318,662	19,262	1,397	18,077
50,000 UNDER 55,000	5,498	5,498	287,852	67,065	220,787	14,455	1,196	13,261
55,000 UNDER 60,000	3,493	3,493	200,892	49,801	151,092	10,425	1,659	9,012
60,000 UNDER 65,000	1,413	1,413	88,900	20,696	68,203	4,950	721	4,275
65,000 UNDER 70,000	1,558	1,558	104,623	18,861	85,762	6,617	771	6,166
70,000 UNDER 80,000	2,558	2,558	193,935	32,433	161,502	13,140	495	12,644
80,000 UNDER 90,000	926	926	77,923	12,009	65,913	5,576	83	5,919
90,000 UNDER 100,000	1,385	1,385	129,175	35,863	93,312	7,760	241	7,692
100,000 UNDER 200,000	2,920	2,850	382,962	90,924	293,716	27,102	2,584	26,273
200,000 UNDER 500,000	935	930	269,410	48,822	222,245	22,781	1,229	23,665
500,000 UNDER 1,000,000	147	147	98,898	14,663	84,235	9,002	711	9,682
1,000,000 AND OVER	81	81	181,636	16,871	165,034	18,009	722	21,202
TOTALS	1,210,930	663,124	$19,917,810	$5,547,132	$14,698,526	$528,154	$126,324	$425,067

FOOTNOTES FOLLOW THIS SECTION

Table 4F†

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Surviving Spouse Returns — 1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED GROSS INCOME[§] (THOUSANDS)	DEDUCTIONS[δ] (THOUSANDS)	TAXABLE INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS[ε] (THOUSANDS)	TAX AFTER CREDITS[π] (THOUSANDS)
	ALL	TAXABLE						
NO ADJ. GROSS INCOME	1,383	—	$ -7,094	$5,232	—	—	$129	—
$1 UNDER $1,000	—	—	—	—	—	—	—	—
1,000 UNDER 2,000	510	—	611	1,612	—	—	41	—
2,000 UNDER 3,000	518	—	1,304	6,318	—	—	52	—
3,000 UNDER 4,000	259	—	850	818	$ 31	—	27	—
4,000 UNDER 5,000	—	—	—	—	—	—	—	—
5,000 UNDER 6,000	—	—	—	—	—	—	—	—
6,000 UNDER 7,000	258	—	1,603	818	785	$ 8	27	—
7,000 UNDER 8,000	—	—	—	—	—	—	—	—
8,000 UNDER 9,000	259	—	2,119	818	1,301	13	24	—
9,000 UNDER 10,000	259	—	2,357	818	1,538	15	27	—
10,000 UNDER 11,000	518	—	5,441	2,059	3,382	37	48	—
11,000 UNDER 12,000	777	—	8,854	2,475	6,379	77	96	—
12,000 UNDER 13,000	362	362	4,631	1,191	3,440	45	34	$12
13,000 UNDER 14,000	259	—	3,370	1,833	1,537	15	27	—
14,000 UNDER 15,000	259	259	3,841	838	3,004	44	24	20
15,000 UNDER 16,000	259	259	3,995	838	3,157	49	24	25
16,000 UNDER 17,000	362	103	6,043	6,008	1,006	13	35	3
17,000 UNDER 18,000	—	—	—	—	—	—	—	—
18,000 UNDER 19,000	485	485	8,846	2,511	6,335	105	52	52
19,000 UNDER 20,000	—	—	—	—	—	—	—	—
20,000 UNDER 21,000	206	206	4,262	829	3,433	68	19	48
21,000 UNDER 22,000	—	—	—	—	—	—	—	—
22,000 UNDER 23,000	258	258	5,728	828	4,900	109	27	82
23,000 UNDER 24,000	101	101	2,385	584	1,801	38	16	22
24,000 UNDER 25,000	103	103	2,526	924	1,602	30	8	22
25,000 UNDER 26,000	—	—	—	—	—	—	—	—
26,000 UNDER 27,000	259	259	6,760	1,210	5,550	135	24	111
27,000 UNDER 28,000	—	—	—	—	—	—	—	—
28,000 UNDER 29,000	385	385	11,045	1,888	9,157	247	62	185
29,000 UNDER 30,000	—	—	—	—	—	—	—	—
30,000 UNDER 35,000	981	981	32,059	5,764	26,295	795	94	701
35,000 UNDER 40,000	103	103	3,964	543	3,422	125	10	115
40,000 UNDER 45,000	487	487	20,910	2,029	18,880	796	137	659
45,000 UNDER 50,000	103	103	5,097	1,391	3,705	145	11	134
50,000 UNDER 55,000	485	485	25,851	6,081	19,770	897	53	844
55,000 UNDER 60,000	776	776	45,116	12,119	32,997	1,540	76	1,466
60,000 UNDER 65,000	103	103	6,457	325	6,131	383	10	374
65,000 UNDER 70,000	—	—	—	—	—	—	—	—
70,000 UNDER 80,000	—	—	—	—	—	—	—	—
80,000 UNDER 90,000	—	—	—	—	—	—	—	—
90,000 UNDER 100,000	—	—	—	—	—	—	—	—
100,000 UNDER 200,000	150	150	18,450	4,139	14,311	1,152	171	1,065
200,000 UNDER 500,000	24	24	7,830	1,207	6,623	661	56	681
500,000 UNDER 1,000,000	6	6	3,620	201	3,419	359	15	359
1,000,000 AND OVER	4	4	11,383	720	10,663	1,162	1	1,555
TOTALS	11,261	6,002	$260,214	$74,969	$204,554	$9,063	$1,457	$8,535

FOOTNOTES FOLLOW THIS SECTION

Table 4G†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Joint Head of Household — 1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED GROSS INCOME§ (THOUSANDS)	DEDUCTIONSδ (THOUSANDS)	TAXABLE INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITSε (THOUSANDS)	TAX AFTER CREDITSπ (THOUSANDS)
	ALL	TAXABLE						
NO ADJ. GROSS INCOME	521	—	—	$823	—	—	$38	—
$1 UNDER $1,000	—	—	—	—	—	—	—	—
1,000 UNDER 2,000	521	—	$963	823	$140	$1	31	—
2,000 UNDER 3,000	—	—	—	—	—	—	—	—
3,000 UNDER 4,000	255	255	2,857	422	2,435	39	15	$7
4,000 UNDER 5,000	780	—	3,750	1,247	2,503	19	50	—
5,000 UNDER 6,000	—	—	—	—	—	—	—	—
6,000 UNDER 7,000	521	—	3,377	836	2,540	26	31	—
7,000 UNDER 8,000	521	521	3,849	823	3,026	33	31	2
8,000 UNDER 9,000	—	—	—	—	—	—	—	—
9,000 UNDER 10,000	259	259	2,501	804	1,697	21	16	5
10,000 UNDER 11,000	1,140	1,140	12,003	1,821	10,183	154	85	70
11,000 UNDER 12,000	517	258	5,803	3,089	2,714	29	31	4
12,000 UNDER 13,000	258	258	3,138	752	2,386	37	21	15
13,000 UNDER 14,000	362	362	4,824	572	4,252	83	31	52
14,000 UNDER 15,000	101	101	1,509	328	1,180	23	14	9
15,000 UNDER 16,000	516	516	7,862	1,172	6,691	144	31	113
16,000 UNDER 17,000	730	730	11,985	1,153	10,832	267	52	215
17,000 UNDER 18,000	1,131	613	19,859	8,999	10,859	249	78	198
18,000 UNDER 19,000	—	—	—	—	—	—	—	—
19,000 UNDER 20,000	101	101	1,939	160	1,780	53	6	47
20,000 UNDER 21,000	362	362	7,342	1,334	6,008	170	45	125
21,000 UNDER 22,000	521	521	11,185	830	10,355	354	31	323
22,000 UNDER 23,000	358	358	7,981	566	7,415	264	35	229
23,000 UNDER 24,000	362	362	8,455	2,342	6,113	174	22	153
24,000 UNDER 25,000	—	—	—	—	—	—	—	—
25,000 UNDER 26,000	258	258	6,660	1,515	5,145	175	140	36
26,000 UNDER 27,000	521	521	13,567	862	12,705	545	31	514
27,000 UNDER 28,000	653	394	18,060	2,558	15,502	646	269	377
28,000 UNDER 29,000	—	—	—	—	—	—	—	—
29,000 UNDER 30,000	258	258	7,630	1,372	6,258	268	15	252
30,000 UNDER 35,000	563	563	18,275	1,975	16,300	843	52	791
35,000 UNDER 40,000	776	776	27,757	4,935	22,822	1,207	47	1,161
40,000 UNDER 45,000	—	—	—	—	—	—	—	—
45,000 UNDER 50,000	101	101	4,695	680	4,015	270	6	264
50,000 UNDER 55,000	—	—	—	—	—	—	—	—
55,000 UNDER 60,000	—	—	—	—	—	—	—	—
60,000 UNDER 65,000	—	—	—	—	—	—	—	—
65,000 UNDER 70,000	103	103	6,753	595	6,158	503	19	483
70,000 UNDER 80,000	—	—	—	—	—	—	—	—
80,000 UNDER 90,000	—	—	—	—	—	—	—	—
90,000 UNDER 100,000	—	—	—	—	—	—	—	—
100,000 UNDER 200,000	40	40	4,952	1,831	3,121	275	3	298
200,000 UNDER 500,000	25	25	5,423	769	4,654	469	6	469
500,000 UNDER 1,000,000	*	*	2,272	791	1,481	156	89	79
1,000,000 AND OVER	*	*	2,172	69	2,103	230	—	336
TOTALS	13,140	9,761	$239,398	$46,848	$193,373	$7,727	$1,371	$6,627

FOOTNOTES FOLLOW THIS SECTION

TABLE 5†
Personal Income Tax Statistics
COMPARISON BY MAJOR INDUSTRY
1984 Taxable Years

MAJOR INDUSTRIAL GROUP	DOLLARS IN THOUSANDS							
	BUSINESS AND PROFESSIONAL δ				PARTNERSHIPS Ω			
	NET PROFIT		NET LOSS		NET PROFIT		NET LOSS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
AGRICULTURE, FORESTRY, AND FISHING	9,977	$111,699	16,977	$150,078	13,966	$282,201	17,091	$431,661
MINING	4,083	75,208	4,038	80,466	17,734	138,301	32,277	402,867
CONSTRUCTION	119,206	1,581,752	29,615	185,802	10,017	215,339	4,285	88,375
MANUFACTURING	30,200	433,029	18,532	122,202	5,171	110,944	4,401	57,351
SERVICES η	577,473	7,842,270	246,070	1,328,728	60,140	1,735,975	36,119	529,580
PROFESSIONAL	183,255	3,254,237	65,307	289,041	25,948	1,176,262	9,833	108,608
PERSONAL	74,384	616,205	27,838	112,761	5,289	63,949	1,594	10,913
BUSINESS	207,936	2,329,499	84,575	437,243	12,319	173,031	12,218	192,076
OTHER	111,898	1,642,329	68,350	489,683	16,584	322,733	12,474	217,983
TRADE	174,210	2,244,066	165,642	811,331	26,714	488,737	12,936	104,644
FINANCE, INSURANCE, AND REAL ESTATE	118,480	2,195,828	51,701	496,251	140,575	2,210,307	272,047	4,234,175
TRANSPORTATION, COMMUNICATIONS, AND PUBLIC UTILITIES	30,542	426,567	12,801	94,033	4,338	77,314	9,288	72,811
NATURE OF BUSINESS NOT ALLOCABLE	47,711	225,300	32,369	105,022	44,656	208,025	69,292	479,909
TOTALS	1,111,882	$15,135,719	577,745	$3,373,913	323,311	$5,467,143	457,736	$6,401,373

FOOTNOTES FOLLOW THIS SECTION

Table 6†
Personal Income Tax Statistics
COMPARISON BY COUNTY
1984 Taxable Year

	POPULATION JULY 1, 1984[®]	ALL RETURNS - TAXABLE AND NONTAXABLE				JOINT RETURNS			TAX ASSESSED (THOUSANDS)
		NO. OF RETURNS	ADJUSTED GROSS INCOME $ (THOUSANDS)	MEDIAN INCOME	MEDIAN RANK	NO. OF RETURNS	MEDIAN INCOME	MEDIAN RANK	
ALAMEDA	1,188,100	514,139	$ 13,311,215	$19,166	9	205,947	$ 35,209	6	$434,401
ALPINE	1,200	212	4,203	15,250	32	107	25,167	27	94
AMADOR	23,400	8,743	185,340	17,451	14	5,334	23,987	32	4,905
BUTTE	163,900	57,622	1,038,201	13,222	53	30,007	21,332	46	26,267
CALAVERAS	26,800	8,230	162,433	15,529	29	4,976	22,076	42	4,060
COLUSA	14,700	5,441	99,568	13,728	50	3,462	19,942	53	3,245
CONTRA COSTA	714,800	293,702	9,017,713	23,383	1	143,845	39,415	3	334,932
DEL NORTE	18,800	6,003	91,776	12,213	56	3,437	19,530	55	2,087
EL DORADO	104,600	34,962	746,914	16,759	17	19,753	25,812	25	18,605
FRESNO	575,700	205,862	4,017,570	13,880	47	104,177	23,222	37	119,268
GLENN	23,200	8,224	144,135	13,703	51	4,719	20,372	49	3,839
HUMBOLDT	112,700	41,797	792,991	14,024	45	20,848	24,557	30	21,935
IMPERIAL	105,700	32,818	575,865	12,088	57	19,541	16,647	58	15,635
INYO	18,400	7,300	146,752	15,549	28	3,942	24,640	29	3,920
KERN	475,200	161,200	3,595,788	16,438	25	86,245	26,796	22	105,362
KINGS	79,400	24,224	461,525	14,806	36	13,766	22,186	41	12,154
LAKE	48,300	15,805	286,897	13,839	49	9,126	20,151	51	6,556
LASSEN	24,300	7,636	144,936	16,107	27	4,498	23,532	35	3,361
LOS ANGELES	8,067,000	3,187,827	79,637,894	16,593	20	1,292,463	29,712	13	2,925,328
MADERA	76,300	22,994	429,695	14,399	41	13,851	21,843	44	10,713
MARIN	224,000	102,826	3,612,072	22,609	3	41,583	42,662	1	173,372
MARIPOSA	13,400	4,576	82,185	13,841	48	2,464	21,661	45	1,882
MENDOCINO	73,800	27,041	513,260	14,677	37	14,112	23,387	36	13,486
MERCED	155,300	49,198	845,573	13,174	54	26,905	20,255	50	20,918
MODOC	9,500	2,853	45,937	13,413	52	1,712	19,223	56	1,098
MONO	8,800	3,350	65,407	14,599	39	1,408	25,558	26	1,746
MONTEREY	306,200	107,281	2,536,094	16,566	22	51,535	26,885	20	87,672
NAPA	103,700	40,042	1,008,421	19,167	8	20,154	31,058	10	33,436
NEVADA	58,300	23.322	499,399	16,645	19	13,434	24,311	31	13,220
ORANGE	2,114,400	896,694	24,824,129	19,749	7	410,042	35,495	5	870,750
PLACER	138,200	55,011	1,315,906	18,368	10	30,429	29,709	14	36,746
PLUMAS	19,200	6,516	128,029	16,212	26	3,898	23,942	33	3,016
RIVERSIDE	814,500	276,277	6,171,269	16,533	23	147,947	26,259	24	175,284
SACRAMENTO	883,500	352,999	7,929,091	17,386	15	161,877	29,993	12	238,303
SAN BENITO	30,500	10,685	216,133	14,950	34	5,581	24,759	28	5,864
SAN BERNARDINO	1,062,600	352,276	7,806,943	17,483	13	186,425	28,228	18	203,721
SAN DIEGO	2,005,100	793,763	18,979,805	16,998	16	365,258	29,376	15	607,711
SAN FRANCISCO	728,000	364,499	8,708,036	16,670	18	101,594	28,930	17	374,828
SAN JOAQUIN	416,200	149,881	3,101,136	15,414	31	75,964	26,322	23	93,007
SAN LUIS OBISPO	189,700	66,449	1,462,109	16,512	24	33,736	26,812	21	42,835
SAN MATEO	615,700	275,860	8,754,719	22,685	2	120,007	39,336	4	368,419
SANTA BARBARA	330,000	133,769	3,442,102	17,773	12	60,126	31,462	9	124,658
SANTA CLARA	1,393,400	622,091	18,830,291	22,390	4	267,278	39,876	2	709,207
SANTA CRUZ	214,300	87,279	2,010,745	16,578	21	38,462	29,030	16	64,214
SHASTA	131,700	46,787	1,104,276	14,659	38	26,535	23,178	38	23,322
SIERRA	3,500	1,134	21,158	15,492	30	656	22,242	40	524
SISKIYOU	42,800	15,216	271,234	13,958	46	8,865	20,744	48	6,877
SOLANO	260,300	97,441	2,383,141	20,687	5	51,023	32,744	8	66,289
SONOMA	334,100	137,476	3,295,127	18,329	11	65,568	30,888	11	103,270
STANISLAUS	304,800	110,563	2,168,678	14,588	40	57,912	23,863	34	61,530
SUTTER	57,900	20,303	384,881	14,034	44	11,362	21,887	43	10,563
TEHAMA	44,300	13,785	243,624	14,283	43	8,099	20,947	47	5,857
TRINITY	13,600	3,984	69,677	14,333	42	2,471	20,008	52	1,468
TULARE	280,300	86,601	1,547,934	12,949	55	49,386	19,837	54	40,182
TUOLUMNE	40,800	14,766	281,636	14,876	35	8,387	22,414	39	6,909
VENTURA	592,600	225,798	6,016,400	20,254	6	117,791	33,763	7	187,115
YOLO	123,800	47,047	1,061,390	15,064	33	21,589	27,618	19	31,237
YUBA	50,700	16,334	253,770	11,906	58	8,978	18,023	57	5,456
UNALLOCATED [*]	-	75,063	1,695,309	14,352	-	30,963	26,823	-	34,570
RESIDENT OUT-OF-STATE [°]	-	74,903	1,777,461	13,648	-	29,093	24,141	-	74,676
NONRESIDENT	-	177,996	8,642,582	22,542	-	101,774	32,575	-	114,664
TOTALS:									
58 COUNTIES	26,062,000	10,288,508	$256,881,128	-	-	4,610,197	-	-	$8,872,659
ALL	-	10,616,470	$268,996,480	$17,623	-	4,772,027	$30,410	-	$9,116,569

FOOTNOTES FOLLOW THIS SECTION

Table 7†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1984 Taxable Year

	ALAMEDA						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	2,148	890	524	55	1,308	-$35,823	$197
$1 UNDER $2,000	38,819	3,978	24,640	358	8,911	19,527	4
2,000 UNDER 4,000	24,881	1,712	8,558	330	5,067	75,264	7
4,000 UNDER 6,000	27,683	2,665	10,476	7,599	6,939	138,650	73
6,000 UNDER 8,000	27,217	3,681	11,393	10,900	8,733	198,291	672
8,000 UNDER 10,000	25,724	4,288	11,489	17,252	9,471	231,340	1,509
10,000 UNDER 12,000	25,321	5,207	12,807	19,580	10,759	278,265	2,520
12,000 UNDER 14,000	24,936	5,637	12,679	22,169	12,361	324,046	3,851
14,000 UNDER 16,000	24,321	5,819	12,655	22,585	13,230	364,748	5,352
16,000 UNDER 18,000	23,211	6,015	12,261	22,068	13,276	394,191	6,890
18,000 UNDER 20,000	21,960	6,276	11,636	21,082	13,662	416,900	8,313
20,000 UNDER 22,000	20,172	6,636	10,385	19,580	13,226	423,286	9,372
22,000 UNDER 24,000	18,450	6,602	9,176	17,969	12,832	424,207	10,284
24,000 UNDER 26,000	17,523	7,060	8,348	17,100	13,039	437,854	11,319
26,000 UNDER 28,000	16,913	7,598	7,553	16,620	13,228	456,457	12,533
28,000 UNDER 30,000	15,906	7,781	6,709	15,463	13,057	461,248	13,297
30,000 UNDER 32,000	14,518	7,976	5,685	14,336	12,675	469,729	13,141
32,000 UNDER 34,000	13,675	8,224	4,939	13,527	12,667	451,082	13,506
34,000 UNDER 36,000	12,342	8,156	4,076	12,210	12,110	431,075	13,035
36,000 UNDER 38,000	11,172	7,892	3,298	11,064	11,259	413,125	12,576
38,000 UNDER 40,000	10,326	7,689	2,781	10,241	10,000	402,608	12,532
40,000 UNDER 45,000	22,298	17,096	5,185	22,125	24,222	945,536	30,113
45,000 UNDER 50,000	18,370	15,726	3,338	18,252	21,211	870,823	29,423
50,000 UNDER 75,000	41,714	37,701	4,618	41,461	47,713	2,472,102	99,656
75,000 UNDER 100,000	8,534	7,629	406	8,470	9,271	723,435	38,493
100,000 AND OVER	6,005	5,213	236	5,951	6,577	1,550,249	85,733
TOTALS	514,139	205,947	205,131	396,465	337,604	$13,311,215	$634,401

	ALPINE						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT $1 UNDER $2,000 2,000 UNDER 4,000 4,000 UNDER 6,000 6,000 UNDER 8,000 8,000 UNDER 10,000	69	9	17	19	37	$ 342	$ 1
10,000 UNDER 12,000 12,000 UNDER 14,000 14,000 UNDER 16,000 16,000 UNDER 18,000 18,000 UNDER 20,000	59	29	14	52	43	840	3
20,000 UNDER 22,000 22,000 UNDER 24,000 24,000 UNDER 26,000 26,000 UNDER 28,000 28,000 UNDER 30,000	40	29	15	39	32	1,002	19
30,000 UNDER 32,000 32,000 UNDER 34,000 34,000 UNDER 36,000 36,000 UNDER 38,000 38,000 UNDER 40,000	17	17	4	17	17	572	13
40,000 UNDER 45,000 45,000 UNDER 50,000 50,000 UNDER 75,000 75,000 UNDER 100,000 100,000 AND OVER	27	23	3	27	28	1,447	53
TOTALS	212	107	53	154	157	$4,203	$94

	AMADOR						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	86	58	*	6	44	- $1,070	$3
$1 UNDER $2,000	610	162	390	14	120	323	1
2,000 UNDER 4,000	398	76	120	3	78	1,194	*
4,000 UNDER 6,000	523	138	147	124	145	2,616	1
6,000 UNDER 8,000	570	181	186	294	167	3,981	10
8,000 UNDER 10,000	534	205	178	255	185	4,796	24
10,000 UNDER 12,000	507	269	157	304	210	5,573	28
12,000 UNDER 14,000	415	226	130	340	178	5,398	43
14,000 UNDER 16,000	423	261	117	356	194	6,358	56
16,000 UNDER 18,000	421	285	125	370	238	7,154	77
18,000 UNDER 20,000	382	260	107	358	218	7,250	100
20,000 UNDER 22,000	354	248	115	333	275	7,455	117
22,000 UNDER 24,000	404	300	115	381	271	9,286	158
24,000 UNDER 26,000	324	249	88	308	219	8,090	147
26,000 UNDER 28,000	319	246	75	305	274	8,615	178
28,000 UNDER 30,000	301	250	57	287	239	8,711	179
30,000 UNDER 32,000	294	237	50	288	274	9,105	213
32,000 UNDER 34,000	250	209	44	244	244	8,257	196
34,000 UNDER 36,000	205	177	30	203	202	7,172	182
36,000 UNDER 38,000	201	178	34	196	224	7,420	193
38,000 UNDER 40,000	183	174	26	179	166	7,134	198
40,000 UNDER 45,000	350	321	49	347	344	14,853	459
45,000 UNDER 50,000	216	197	26	213	223	10,241	339
50,000 UNDER 75,000	353	323	25	347	349	20,751	888
75,000 UNDER 100,000	59	50	-	58	36	5,087	300
100,000 AND OVER	61	54	*	61	29	9,590	823
TOTALS	8,743	5,334	2,409	6,174	5,146	$185,340	$4,905

	BUTTE						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	534	354	49	14	349	-$8,973	$12
$1 UNDER $2,000	5,876	1,102	4,242	33	1,203	3,123	4
2,000 UNDER 4,000	4,176	675	1,976	56	1,220	12,667	2
4,000 UNDER 6,000	4,587	950	2,117	1,040	1,379	22,554	9
6,000 UNDER 8,000	4,215	1,223	1,993	2,395	1,615	29,447	86
8,000 UNDER 10,000	3,884	1,487	1,709	1,945	1,691	34,898	167
10,000 UNDER 12,000	3,608	1,672	1,513	2,327	1,764	39,525	240
12,000 UNDER 14,000	3,305	1,703	1,341	2,671	1,926	42,900	351
14,000 UNDER 16,000	2,922	1,602	1,151	2,563	1,819	43,773	463
16,000 UNDER 18,000	2,746	1,649	1,026	2,468	1,762	46,639	561
18,000 UNDER 20,000	2,397	1,554	875	2,242	1,661	45,546	625
20,000 UNDER 22,000	2,259	1,550	709	2,130	1,682	47,396	728
22,000 UNDER 24,000	2,015	1,461	617	1,920	1,679	46,263	781
24,000 UNDER 26,000	1,786	1,355	503	1,691	1,576	44,624	809
26,000 UNDER 28,000	1,685	1,325	425	1,640	1,525	45,474	904
28,000 UNDER 30,000	1,481	1,203	346	1,449	1,350	42,936	910
30,000 UNDER 32,000	1,280	1,049	253	1,246	1,290	39,669	881
32,000 UNDER 34,000	1,108	950	201	1,086	1,120	36,545	866
34,000 UNDER 36,000	1,014	909	142	994	1,098	35,484	850
36,000 UNDER 38,000	882	771	121	863	940	32,614	852
38,000 UNDER 40,000	781	712	93	769	832	30,434	807
40,000 UNDER 45,000	1,553	1,418	155	1,530	1,730	65,835	1,925
45,000 UNDER 50,000	1,003	936	91	991	1,168	47,489	1,534
50,000 UNDER 75,000	1,844	1,725	123	1,823	2,008	108,833	4,476
75,000 UNDER 100,000	423	369	26	421	460	36,199	2,072
100,000 AND OVER	346	303	10	338	388	66,307	5,374
TOTALS	57,622	30,087	21,807	36,647	35,235	$1,030,201	$26,267

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	CALAVERAS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	[1] ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	99	61	10	*	56	-$1,694	+
$1 UNDER $2,000	601	129	380	*	114	369	+
2,000 UNDER 4,000	430	95	136	6	109	1,306	+
4,000 UNDER 6,000	560	169	198	115	182	2,001	1
6,000 UNDER 8,000	576	193	193	302	202	4,032	11
8,000 UNDER 10,000	541	232	199	233	208	4,857	19
10,000 UNDER 12,000	487	247	146	304	176	5,341	29
12,000 UNDER 14,000	477	285	164	389	262	6,183	46
14,000 UNDER 16,000	450	276	128	380	269	6,732	63
16,000 UNDER 18,000	430	306	130	383	246	7,310	75
18,000 UNDER 20,000	363	250	93	330	202	6,883	88
20,000 UNDER 22,000	322	234	82	300	217	6,744	96
22,000 UNDER 24,000	379	291	96	357	273	8,720	140
24,000 UNDER 26,000	298	235	68	277	268	7,246	122
26,000 UNDER 28,000	254	211	47	242	229	6,856	122
28,000 UNDER 30,000	235	198	46	230	213	6,806	136
30,000 UNDER 32,000	230	194	45	227	222	7,121	162
32,000 UNDER 34,000	188	160	29	183	194	6,188	139
34,000 UNDER 36,000	155	135	25	152	135	5,422	130
36,000 UNDER 38,000	153	140	17	150	132	5,673	144
38,000 UNDER 40,000	143	127	27	139	136	5,578	148
40,000 UNDER 45,000	257	239	34	251	259	10,885	313
45,000 UNDER 50,000	189	179	23	187	151	8,969	303
50,000 UNDER 75,000	309	287	23	306	259	17,991	733
75,000 UNDER 100,000	55	50	4	54	40	4,770	254
100,000 AND OVER	57	53	6	57	38	9,344	786
TOTALS	8,230	4,976	2,349	5,561	4,792	$162,433	$4,065

ADJUSTED GROSS INCOME CLASS	COLUSA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	155	104	12	7	115	-$5,461	$9
$1 UNDER $2,000	379	63	204	*	98	264	+
2,000 UNDER 4,000	360	73	101	*	205	1,095	+
4,000 UNDER 6,000	459	121	147	87	339	2,245	1
6,000 UNDER 8,000	388	131	144	219	252	2,787	7
8,000 UNDER 10,000	378	175	155	194	430	3,387	13
10,000 UNDER 12,000	327	159	123	200	366	3,583	25
12,000 UNDER 14,000	327	175	134	253	400	4,243	33
14,000 UNDER 16,000	315	200	112	277	433	4,727	46
16,000 UNDER 18,000	275	163	97	259	339	4,662	60
18,000 UNDER 20,000	236	172	84	219	300	4,401	58
20,000 UNDER 22,000	214	152	71	207	257	4,494	69
22,000 UNDER 24,000	214	156	69	206	256	4,914	89
24,000 UNDER 26,000	176	137	55	171	203	4,397	81
26,000 UNDER 28,000	142	110	38	136	149	3,846	83
28,000 UNDER 30,000	128	106	41	128	138	3,715	86
30,000 UNDER 32,000	103	86	22	102	136	3,185	74
32,000 UNDER 34,000	102	94	28	101	135	3,363	81
34,000 UNDER 36,000	90	76	16	90	103	3,149	84
36,000 UNDER 38,000	89	77	11	88	86	3,286	96
38,000 UNDER 40,000	63	57	14	59	88	2,458	73
40,000 UNDER 45,000	130	120	16	128	160	5,478	180
45,000 UNDER 50,000	96	89	9	95	106	4,568	166
50,000 UNDER 75,000	187	168	12	187	172	10,958	516
75,000 UNDER 100,000	60	53	*	59	57	5,198	327
100,000 AND OVER	56	45	*	56	41	10,686	988
TOTALS	5,441	3,062	1,723	3,497	5,364	$99,568	$3,246

ADJUSTED GROSS INCOME CLASS	CONTRA COSTA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,408	714	277	53	981	-$39,743	$189
$1 UNDER $2,000	17,320	1,839	9,581	239	3,644	10,650	66
2,000 UNDER 4,000	13,358	1,011	3,137	207	2,320	40,409	16
4,000 UNDER 6,000	13,995	1,442	4,020	4,070	3,174	70,096	47
6,000 UNDER 8,000	13,509	2,017	4,518	9,512	3,961	94,351	343
8,000 UNDER 10,000	12,519	2,443	4,705	8,215	4,375	112,558	711
10,000 UNDER 12,000	12,265	2,971	4,951	9,230	4,935	134,899	1,178
12,000 UNDER 14,000	11,833	3,181	5,024	10,310	5,353	153,650	1,741
14,000 UNDER 16,000	11,852	3,424	5,272	10,720	5,927	177,752	2,493
16,000 UNDER 18,000	11,154	3,422	5,047	10,385	6,106	189,595	3,126
18,000 UNDER 20,000	10,996	3,621	4,957	10,361	6,362	208,835	3,934
20,000 UNDER 22,000	10,070	3,759	4,315	9,541	6,182	211,355	4,344
22,000 UNDER 24,000	9,506	3,927	3,982	9,122	6,160	218,537	4,901
24,000 UNDER 26,000	9,199	4,193	3,552	8,888	6,431	229,960	5,433
26,000 UNDER 28,000	8,892	4,508	3,186	8,570	6,867	240,050	5,944
28,000 UNDER 30,000	8,770	4,718	2,947	8,582	7,196	254,326	6,721
30,000 UNDER 32,000	8,664	5,056	2,602	8,509	7,469	265,488	7,322
32,000 UNDER 34,000	8,192	5,260	2,250	8,052	7,588	270,261	7,521
34,000 UNDER 36,000	7,780	5,382	1,901	7,658	7,658	272,139	7,586
36,000 UNDER 38,000	7,248	5,295	1,604	7,140	7,279	268,049	7,677
38,000 UNDER 40,000	6,892	5,287	1,386	6,809	7,175	268,766	7,826
40,000 UNDER 45,000	15,227	12,526	2,575	15,068	17,014	646,411	19,442
45,000 UNDER 50,000	12,922	11,355	1,606	12,809	15,024	613,204	19,545
50,000 UNDER 75,000	34,024	31,445	2,436	33,761	41,254	2,035,726	78,433
75,000 UNDER 100,000	8,983	8,422	325	8,918	11,369	764,918	38,148
100,000 AND OVER	7,126	6,627	145	7,036	9,530	1,302,479	100,245
TOTALS	293,702	143,845	86,301	233,793	211,342	$9,817,713	$334,932

ADJUSTED GROSS INCOME CLASS	DEL NORTE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	107	71	12	*	59	-$5,129	$3
$1 UNDER $2,000	718	182	487	8	260	369	+
2,000 UNDER 4,000	463	119	163	*	184	1,405	+
4,000 UNDER 6,000	485	140	161	101	219	2,424	1
6,000 UNDER 8,000	421	145	161	205	218	2,944	7
8,000 UNDER 10,000	405	201	162	159	220	3,648	13
10,000 UNDER 12,000	369	196	135	239	215	4,059	21
12,000 UNDER 14,000	315	185	108	253	221	4,081	28
14,000 UNDER 16,000	269	167	84	239	194	4,032	36
16,000 UNDER 18,000	268	197	80	242	[illegible]	4,544	46
18,000 UNDER 20,000	213	151	57	200	165	4,042	54
20,000 UNDER 22,000	239	183	71	231	215	5,036	75
22,000 UNDER 24,000	208	159	57	201	226	4,792	83
24,000 UNDER 26,000	208	169	59	205	238	5,200	94
26,000 UNDER 28,000	214	175	55	211	237	5,783	117
28,000 UNDER 30,000	157	135	35	186	199	4,541	95
30,000 UNDER 32,000	167	144	38	164	219	5,163	117
32,000 UNDER 34,000	120	107	22	117	157	3,954	93
34,000 UNDER 36,000	115	109	16	111	158	4,024	95
36,000 UNDER 38,000	87	78	10	86	83	3,216	83
38,000 UNDER 40,000	68	63	7	68	64	2,656	77
40,000 UNDER 45,000	123	117	*	123	153	5,213	162
45,000 UNDER 50,000	98	92	5	98	120	4,626	167
50,000 UNDER 75,000	133	120	11	132	139	7,690	351
75,000 UNDER 100,000	18	18	-	18	19	1,503	84
100,000 AND OVER	15	14	*	15	12	2,160	105
TOTALS	6,003	3,437	2,000	3,598	4,437	$91,776	$2,087

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	EL DORADO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	326	186	54	4	216	-$5,593	$11
$1 UNDER $2,000	2,278	455	1,346	28	500	1,413	1
2,000 UNDER 4,000	1,825	336	590	21	458	5,542	*
4,000 UNDER 6,000	2,138	468	853	483	578	10,722	5
6,000 UNDER 8,000	2,237	594	930	1,301	768	15,645	46
8,000 UNDER 10,000	2,246	720	1,039	1,241	875	20,142	106
10,000 UNDER 12,000	2,072	829	969	1,357	862	22,760	155
12,000 UNDER 14,000	1,928	881	883	1,543	1,019	24,988	219
14,000 UNDER 16,000	1,810	912	805	1,510	995	27,179	280
16,000 UNDER 18,000	1,637	916	680	1,403	1,061	27,824	332
18,000 UNDER 20,000	1,495	951	585	1,353	1,041	28,377	374
20,000 UNDER 22,000	1,389	919	489	1,286	1,026	29,157	436
22,000 UNDER 24,000	1,246	866	423	1,150	991	28,668	476
24,000 UNDER 26,000	1,255	931	361	1,197	1,035	31,361	536
26,000 UNDER 28,000	1,220	935	332	1,162	1,148	32,937	605
28,000 UNDER 30,000	1,103	987	251	1,050	1,066	31,971	595
30,000 UNDER 32,000	1,020	836	215	975	1,031	31,559	641
32,000 UNDER 34,000	911	788	181	896	934	30,039	660
34,000 UNDER 36,000	816	721	141	798	941	28,584	645
36,000 UNDER 38,000	776	693	122	765	886	28,711	687
38,000 UNDER 40,000	706	647	89	689	780	27,525	668
40,000 UNDER 45,000	1,339	1,251	177	1,321	1,534	56,714	1,513
45,000 UNDER 50,000	959	921	110	948	1,059	45,382	1,344
50,000 UNDER 75,000	1,717	1,629	122	1,696	1,896	100,819	3,748
75,000 UNDER 100,000	294	267	20	292	326	25,061	1,273
100,000 AND OVER	219	194	8	216	210	39,427	3,249
TOTALS	34,962	19,753	11,780	24,685	23,236	$746,914	$18,605

ADJUSTED GROSS INCOME CLASS	FRESNO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	2,019	1,353	220	96	1,681	-$70,232	$182
$1 UNDER $2,000	21,165	4,861	14,809	159	11,743	10,244	9
2,000 UNDER 4,000	14,133	3,018	5,364	156	9,807	42,989	7
4,000 UNDER 6,000	15,919	3,972	6,423	3,390	12,209	79,497	31
6,000 UNDER 8,000	14,343	4,120	6,147	7,842	11,184	100,172	274
8,000 UNDER 10,000	13,843	4,426	6,121	6,620	10,326	117,085	587
10,000 UNDER 12,000	11,822	4,578	5,567	7,644	10,224	129,981	895
12,000 UNDER 14,000	11,158	4,688	5,367	9,268	10,069	144,840	1,306
14,000 UNDER 16,000	10,224	4,658	4,886	9,257	9,729	153,143	1,725
16,000 UNDER 18,000	9,128	4,649	4,189	8,546	8,543	154,807	2,096
18,000 UNDER 20,000	8,100	4,630	3,537	7,698	7,946	153,743	2,343
20,000 UNDER 22,000	7,256	4,428	2,866	6,966	7,310	152,243	2,579
22,000 UNDER 24,000	6,781	4,430	2,566	6,569	6,939	155,962	2,895
24,000 UNDER 26,000	6,209	4,233	2,079	6,043	6,255	155,126	3,110
26,000 UNDER 28,000	5,913	4,229	1,854	5,771	6,388	159,571	3,445
28,000 UNDER 30,000	5,423	4,091	1,492	5,322	6,031	157,224	3,529
30,000 UNDER 32,000	4,956	3,892	1,221	4,893	5,532	153,548	3,622
32,000 UNDER 34,000	4,356	3,558	902	4,297	4,984	143,626	3,519
34,000 UNDER 36,000	3,961	3,309	749	3,912	4,546	138,510	3,561
36,000 UNDER 38,000	3,488	3,012	615	3,445	4,173	129,002	3,394
38,000 UNDER 40,000	3,142	2,715	483	3,106	3,568	122,450	3,427
40,000 UNDER 45,000	6,191	5,598	759	6,128	7,265	262,269	7,773
45,000 UNDER 50,000	4,484	4,138	424	4,459	5,328	212,272	6,957
50,000 UNDER 75,000	8,776	8,141	506	8,709	10,178	517,684	21,344
75,000 UNDER 100,000	1,868	1,669	88	1,841	2,062	159,423	8,767
100,000 AND OVER	2,004	1,781	55	1,977	2,310	382,191	31,891
TOTALS	205,862	104,177	79,289	134,114	186,330	$4,017,570	$119,268

ADJUSTED GROSS INCOME CLASS	GLENN						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	197	128	16	7	178	-$4,492	$6
$1 UNDER $2,000	631	122	349	10	200	394	*
2,000 UNDER 4,000	531	128	150	8	242	1,600	*
4,000 UNDER 6,000	603	164	187	107	334	2,990	1
6,000 UNDER 8,000	613	224	234	303	372	4,302	13
8,000 UNDER 10,000	586	233	213	269	408	5,241	22
10,000 UNDER 12,000	556	278	197	332	495	6,101	33
12,000 UNDER 14,000	464	264	163	367	428	6,014	45
14,000 UNDER 16,000	431	266	182	391	470	6,457	63
16,000 UNDER 18,000	422	253	161	397	359	7,163	94
18,000 UNDER 20,000	357	255	113	338	400	6,766	90
20,000 UNDER 22,000	323	239	113	313	407	6,759	119
22,000 UNDER 24,000	337	269	101	331	377	7,761	132
24,000 UNDER 26,000	286	230	78	281	356	7,141	136
26,000 UNDER 28,000	244	204	62	240	319	6,579	130
28,000 UNDER 30,000	220	190	44	218	289	6,384	138
30,000 UNDER 32,000	189	163	41	187	232	5,850	136
32,000 UNDER 34,000	177	158	31	173	190	5,833	145
34,000 UNDER 36,000	130	116	26	129	180	4,551	121
36,000 UNDER 38,000	139	127	17	137	192	5,143	136
38,000 UNDER 40,000	113	106	15	113	127	4,394	126
40,000 UNDER 45,000	212	191	23	211	247	8,982	295
45,000 UNDER 50,000	143	124	18	142	173	6,768	257
50,000 UNDER 75,000	215	193	*	213	216	12,542	596
75,000 UNDER 100,000	48	43	*	47	48	4,073	250
100,000 AND OVER	57	51	-	57	52	8,839	755
TOTALS	8,224	4,719	2,546	5,321	7,291	$144,135	$3,839

FOOTNOTES FOLLOW THIS SECTION.

ADJUSTED GROSS INCOME CLASS	HUMBOLDT						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	269	159	43	12	193	-$3,878	$8
$1 UNDER $2,000	4,496	712	3,160	45	1,181	2,441	1
2,000 UNDER 4,000	2,961	394	1,300	36	[illegible]	8,958	*
4,000 UNDER 6,000	3,111	583	1,350	712	[illegible]	15,525	8
6,000 UNDER 8,000	3,010	772	1,282	1,819	1,040	21,077	65
8,000 UNDER 10,000	2,492	894	1,134	1,311	1,062	22,441	113
10,000 UNDER 12,000	2,400	965	1,018	1,666	1,101	26,373	185
12,000 UNDER 14,000	2,134	924	942	1,841	1,197	27,635	257
14,000 UNDER 16,000	1,894	918	775	1,733	1,153	28,389	322
16,000 UNDER 18,000	1,662	896	653	1,558	1,078	28,203	375
18,000 UNDER 20,000	1,567	946	606	1,498	1,169	29,739	450
20,000 UNDER 22,000	1,507	966	567	1,450	1,173	31,677	537
22,000 UNDER 24,000	1,549	1,020	548	1,488	1,308	35,623	674
24,000 UNDER 26,000	1,421	987	500	1,393	1,320	35,514	732
26,000 UNDER 28,000	1,345	998	400	1,313	1,309	36,240	784
28,000 UNDER 30,000	1,298	1,018	377	1,283	1,350	37,651	862
30,000 UNDER 32,000	1,175	962	254	1,159	1,182	36,398	878
32,000 UNDER 34,000	965	824	224	949	1,026	31,826	819
34,000 UNDER 36,000	900	790	166	895	1,006	31,466	834
36,000 UNDER 38,000	745	668	182	734	790	27,532	757
38,000 UNDER 40,000	699	619	105	693	807	27,219	788
40,000 UNDER 45,000	1,315	1,206	153	1,306	1,506	55,668	1,736
45,000 UNDER 50,000	891	815	84	886	1,041	42,206	1,496
50,000 UNDER 75,000	1,437	1,334	97	1,426	1,482	83,652	3,634
75,000 UNDER 100,000	278	244	8	275	276	23,843	1,401
100,000 AND OVER	270	234	8	269	310	49,551	4,219
TOTALS	41,791	20,848	15,886	27,750	26,554	$792,991	$21,935

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	IMPERIAL						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	215	147	13	6	204	-$9,452	$27
$1 UNDER $2,000	2,223	590	1,136	21	1,452	1,715	+
2,000 UNDER 4,000	2,838	[illegible]	670	24	3,541	8,639	4
4,000 UNDER 6,000	3,362	1,363	856	425	4,952	16,848	3
6,000 UNDER 8,000	3,013	1,459	844	1,013	4,985	21,034	33
8,000 UNDER 10,000	2,544	1,351	778	799	4,416	22,884	67
10,000 UNDER 12,000	2,124	1,212	670	943	3,972	23,309	105
12,000 UNDER 14,000	2,038	1,240	684	1,430	4,036	26,408	163
14,000 UNDER 16,000	1,731	1,110	634	1,545	3,562	25,929	212
16,000 UNDER 18,000	1,518	1,022	527	1,414	3,048	25,779	268
18,000 UNDER 20,000	1,280	870	483	1,238	2,472	24,304	321
20,000 UNDER 22,000	1,098	787	336	1,073	1,945	23,076	349
22,000 UNDER 24,000	1,068	797	399	1,056	1,922	24,528	425
24,000 UNDER 26,000	900	658	286	893	1,497	22,477	439
26,000 UNDER 28,000	827	652	266	818	1,431	22,288	462
28,000 UNDER 30,000	713	567	180	699	1,174	20,637	445
30,000 UNDER 32,000	614	506	153	608	1,005	19,005	447
32,000 UNDER 34,000	555	458	143	555	897	18,311	471
34,000 UNDER 36,000	507	429	118	506	740	17,729	485
36,000 UNDER 38,000	457	418	80	455	692	16,895	433
38,000 UNDER 40,000	365	338	65	363	505	14,227	405
40,000 UNDER 45,000	748	697	113	746	1,095	31,724	953
45,000 UNDER 50,000	551	525	58	548	810	26,035	871
50,000 UNDER 75,000	1,054	970	76	1,047	1,308	61,891	2,665
75,000 UNDER 100,000	221	190	5	220	277	18,893	1,170
100,000 AND OVER	254	217	5	251	274	58,848	4,412
TOTALS	32,818	19,541	9,578	18,696	52,132	$575,865	$15,635

ADJUSTED GROSS INCOME CLASS	INYO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	67	42	16	*	38	-$1,077	+
$1 UNDER $2,000	616	109	377	*	93	342	+
2,000 UNDER 4,000	477	62	143	12	91	1,429	+
4,000 UNDER 6,000	465	92	182	97	144	2,365	3
6,000 UNDER 8,000	453	113	212	268	125	3,138	9
8,000 UNDER 10,000	473	171	231	242	211	4,254	21
10,000 UNDER 12,000	441	191	186	290	215	4,856	30
12,000 UNDER 14,000	380	175	191	314	202	4,934	43
14,000 UNDER 16,000	359	200	174	325	212	5,384	55
16,000 UNDER 18,000	308	173	139	286	182	5,244	68
18,000 UNDER 20,000	282	187	120	265	188	5,387	74
20,000 UNDER 22,000	290	189	127	278	204	6,089	104
22,000 UNDER 24,000	292	210	144	288	251	6,714	121
24,000 UNDER 26,000	260	178	109	252	239	6,498	137
26,000 UNDER 28,000	247	193	92	243	205	6,662	141
28,000 UNDER 30,000	221	164	90	215	201	6,409	154
30,000 UNDER 32,000	189	157	73	186	210	5,861	137
32,000 UNDER 34,000	198	165	78	194	240	6,536	170
34,000 UNDER 36,000	169	154	51	167	198	5,910	146
36,000 UNDER 38,000	130	112	37	128	154	4,809	134
38,000 UNDER 40,000	137	129	40	135	172	5,343	143
40,000 UNDER 45,000	258	235	71	253	295	10,916	334
45,000 UNDER 50,000	173	163	26	172	184	8,201	281
50,000 UNDER 75,000	304	281	35	300	321	17,979	762
75,000 UNDER 100,000	61	53	5	59	53	5,207	295
100,000 AND OVER	50	44	3	50	41	7,414	550
TOTALS	7,300	3,942	2,952	5,025	4,669	$146,752	$3,920

ADJUSTED GROSS INCOME CLASS	KERN						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,135	725	148	38	1,025	-$45,898	$73
$1 UNDER $2,000	12,934	1,839	8,332	138	3,882	7,142	5
2,000 UNDER 4,000	9,303	1,529	3,187	112	4,616	28,485	1
4,000 UNDER 6,000	10,758	2,411	4,132	2,295	7,061	53,870	22
6,000 UNDER 8,000	10,433	2,899	4,477	5,458	7,678	72,916	202
8,000 UNDER 10,000	9,488	3,286	4,232	4,591	7,600	85,249	390
10,000 UNDER 12,000	8,770	3,655	3,842	5,345	7,515	96,489	589
12,000 UNDER 14,000	8,564	3,767	3,981	6,915	8,102	111,222	927
14,000 UNDER 16,000	7,662	3,789	3,591	6,785	7,926	114,889	1,192
16,000 UNDER 18,000	6,726	3,563	2,997	6,212	6,640	114,234	1,457
18,000 UNDER 20,000	6,211	3,528	2,761	5,868	6,522	117,865	1,747
20,000 UNDER 22,000	5,712	3,506	2,491	5,499	5,993	119,793	1,988
22,000 UNDER 24,000	5,632	3,706	2,368	5,433	6,212	129,480	2,351
24,000 UNDER 26,000	5,181	3,497	2,019	5,032	5,613	129,576	2,585
26,000 UNDER 28,000	5,051	3,573	1,897	4,948	5,698	136,380	2,952
28,000 UNDER 30,000	4,927	3,687	1,670	4,847	5,796	142,881	3,258
30,000 UNDER 32,000	4,784	3,653	1,465	4,786	5,944	148,256	3,565
32,000 UNDER 34,000	4,385	3,507	1,233	4,325	5,427	144,648	3,614
34,000 UNDER 36,000	3,900	3,278	960	3,851	5,051	136,413	3,483
36,000 UNDER 38,000	3,546	3,018	779	3,513	4,459	131,192	3,507
38,000 UNDER 40,000	2,986	2,627	565	2,961	3,829	116,423	3,232
40,000 UNDER 45,000	6,196	5,629	1,001	6,153	8,024	262,422	7,687
45,000 UNDER 50,000	4,672	4,332	507	4,644	5,773	221,214	7,243
50,000 UNDER 75,000	8,877	8,358	621	8,812	10,637	522,625	21,264
75,000 UNDER 100,000	1,676	1,524	51	1,659	1,806	142,262	7,870
100,000 AND OVER	1,611	1,447	37	1,562	1,719	355,912	24,178
TOTALS	161,288	86,245	59,344	111,702	150,840	$5,595,786	$165,362

ADJUSTED GROSS INCOME CLASS	KINGS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	252	198	29	10	271	-$8,484	$21
$1 UNDER $2,000	2,067	392	1,329	12	678	1,017	2
2,000 UNDER 4,000	1,415	213	396	23	762	4,333	+
4,000 UNDER 6,000	1,644	383	535	371	1,043	8,224	12
6,000 UNDER 8,000	1,592	485	543	841	1,133	11,136	30
8,000 UNDER 10,000	1,543	590	605	752	1,208	13,660	65
10,000 UNDER 12,000	1,508	714	592	899	1,584	16,562	93
12,000 UNDER 14,000	1,535	809	636	1,249	1,876	19,939	149
14,000 UNDER 16,000	1,379	797	548	1,265	1,795	20,685	202
16,000 UNDER 18,000	1,198	733	453	1,121	1,654	20,365	239
18,000 UNDER 20,000	1,092	778	403	1,022	1,437	20,695	264
20,000 UNDER 22,000	950	675	339	917	1,265	19,929	308
22,000 UNDER 24,000	900	688	312	871	1,169	20,683	345
24,000 UNDER 26,000	881	675	263	847	1,137	22,011	414
26,000 UNDER 28,000	823	664	239	795	1,136	22,289	433
28,000 UNDER 30,000	660	549	150	648	767	19,149	406
30,000 UNDER 32,000	592	502	135	573	706	18,344	417
32,000 UNDER 34,000	503	451	103	492	660	16,609	387
34,000 UNDER 36,000	494	440	75	485	673	17,297	425
36,000 UNDER 38,000	443	411	63	441	543	16,381	420
38,000 UNDER 40,000	388	362	57	384	529	15,127	407
40,000 UNDER 45,000	746	709	84	738	998	31,507	913
45,000 UNDER 50,000	495	464	34	492	652	23,417	776
50,000 UNDER 75,000	827	768	51	826	958	48,250	2,113
75,000 UNDER 100,000	140	122	3	140	135	11,953	755
100,000 AND OVER	157	142	4	154	163	38,567	2,558
TOTALS	24,224	13,766	7,981	16,360	24,912	$461,525	$12,154

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	LAKE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	145	88	14	5	79	-$1,580	$1
$1 UNDER $2,000	1,472	384	1,039	15	316	697	*
2,000 UNDER 4,000	906	241	315	12	382	2,745	*
4,000 UNDER 6,000	1,140	341	416	212	508	5,699	2
6,000 UNDER 8,000	1,150	439	422	522	586	8,044	18
8,000 UNDER 10,000	1,103	482	409	458	589	9,889	38
10,000 UNDER 12,000	1,089	551	376	652	491	11,994	63
12,000 UNDER 14,000	976	544	310	771	399	12,670	95
14,000 UNDER 16,000	906	520	296	770	447	13,571	133
16,000 UNDER 18,000	700	453	222	622	443	11,912	133
18,000 UNDER 20,000	693	408	188	633	436	13,169	167
20,000 UNDER 22,000	581	423	141	536	405	12,163	169
22,000 UNDER 24,000	517	374	144	481	444	11,886	194
24,000 UNDER 26,000	504	392	144	479	401	12,588	231
26,000 UNDER 28,000	460	370	121	438	406	12,417	233
28,000 UNDER 30,000	422	346	98	405	394	12,211	249
30,000 UNDER 32,000	390	324	87	376	371	12,086	265
32,000 UNDER 34,000	345	294	85	342	361	11,982	268
34,000 UNDER 36,000	296	259	70	291	288	10,339	250
36,000 UNDER 38,000	281	238	60	276	283	10,387	282
38,000 UNDER 40,000	255	229	55	252	278	9,934	269
40,000 UNDER 45,000	491	443	83	487	503	20,743	612
45,000 UNDER 50,000	337	316	55	334	354	15,937	524
50,000 UNDER 75,000	478	435	58	471	540	28,179	1,143
75,000 UNDER 100,000	105	95	11	105	69	8,942	529
100,000 AND OVER	63	57	3	63	48	8,893	688
TOTALS	15,805	9,126	5,222	10,008	9,821	$286,097	$6,556

ADJUSTED GROSS INCOME CLASS	LASSEN						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	102	75	4	*	99	-$2,479	*
$1 UNDER $2,000	597	143	313	11	172	377	*
2,000 UNDER 4,000	491	92	159	*	129	1,473	*
4,000 UNDER 6,000	446	110	143	104	156	2,236	1
6,000 UNDER 8,000	525	178	171	200	215	3,652	9
8,000 UNDER 10,000	444	180	182	215	191	3,982	18
10,000 UNDER 12,000	431	217	138	247	251	4,719	26
12,000 UNDER 14,000	412	230	150	329	303	5,352	40
14,000 UNDER 16,000	352	208	112	312	239	5,264	52
16,000 UNDER 18,000	335	208	99	300	255	5,694	65
18,000 UNDER 20,000	332	219	103	308	268	6,301	82
20,000 UNDER 22,000	292	199	80	270	262	6,134	97
22,000 UNDER 24,000	339	248	84	326	309	7,798	139
24,000 UNDER 26,000	300	223	74	293	302	7,504	143
26,000 UNDER 28,000	293	232	71	286	312	7,920	161
28,000 UNDER 30,000	272	215	59	267	314	7,860	180
30,000 UNDER 32,000	261	217	53	255	330	8,092	190
32,000 UNDER 34,000	218	191	40	216	318	7,104	173
34,000 UNDER 36,000	180	162	27	180	237	6,306	169
36,000 UNDER 38,000	158	146	14	157	195	5,838	145
38,000 UNDER 40,000	123	116	17	121	130	4,796	133
40,000 UNDER 45,000	262	247	30	261	330	11,098	345
45,000 UNDER 50,000	189	183	19	186	238	8,931	291
50,000 UNDER 75,000	224	216	15	221	237	12,958	538
75,000 UNDER 100,000	35	25	4	35	30	3,020	189
100,000 AND OVER	23	18	4	23	13	2,918	193
TOTALS	7,636	4,498	2,165	5,211	5,840	$144,936	$3,361

ADJUSTED GROSS INCOME CLASS	LOS ANGELES						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	18,521	8,050	5,015	500	12,683	-$831,299	$1,820
$1 UNDER $2,000	251,609	33,696	169,610	2,189	70,797	135,393	75
2,000 UNDER 4,000	178,707	21,089	75,497	2,069	85,942	541,542	73
4,000 UNDER 6,000	199,922	30,326	93,427	43,803	128,602	1,001,350	435
6,000 UNDER 8,000	202,643	39,263	106,008	108,013	172,611	1,417,724	3,810
8,000 UNDER 10,000	191,507	45,687	108,260	96,867	189,772	1,719,972	8,217
10,000 UNDER 12,000	177,329	48,107	101,518	113,220	177,276	1,948,365	13,693
12,000 UNDER 14,000	169,420	49,074	97,737	139,491	170,128	2,200,738	21,092
14,000 UNDER 16,000	160,797	48,989	93,773	144,766	159,909	2,409,959	29,856
16,000 UNDER 18,000	146,490	48,119	84,087	136,523	144,152	2,487,613	38,007
18,000 UNDER 20,000	132,488	47,383	74,260	125,496	130,101	2,514,357	44,724
20,000 UNDER 22,000	119,552	46,817	64,589	114,710	118,174	2,508,502	58,292
22,000 UNDER 24,000	110,771	46,963	57,119	107,209	110,113	2,546,343	56,261
24,000 UNDER 26,000	103,247	46,541	51,131	100,571	103,372	2,579,888	61,879
26,000 UNDER 28,000	96,340	46,729	44,999	94,295	97,287	2,600,157	66,683
28,000 UNDER 30,000	87,901	46,035	38,199	86,296	91,006	2,547,806	68,498
30,000 UNDER 32,000	80,974	46,059	32,516	79,733	87,023	2,508,720	69,831
32,000 UNDER 34,000	72,989	44,757	26,982	71,903	75,636	2,404,592	68,853
34,000 UNDER 36,000	64,898	42,366	22,037	64,048	71,830	2,267,043	66,598
36,000 UNDER 38,000	58,257	40,508	17,983	57,557	65,803	2,154,705	64,494
38,000 UNDER 40,000	52,845	38,400	14,965	52,316	59,462	2,059,984	63,315
40,000 UNDER 45,000	110,996	86,196	27,306	110,046	127,812	4,705,063	147,850
45,000 UNDER 50,000	86,761	71,837	16,836	86,146	100,107	4,112,130	139,531
50,000 UNDER 75,000	205,121	178,088	26,569	203,746	230,931	12,210,051	497,741
75,000 UNDER 100,000	51,231	44,185	4,218	50,701	53,668	4,360,738	228,853
100,000 AND OVER	54,689	47,199	3,080	55,923	60,837	14,526,458	1,111,647
TOTALS	3,187,827	1,292,463	1,457,721	2,248,217	2,899,034	$79,637,894	$2,925,328

ADJUSTED GROSS INCOME CLASS	MADERA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	428	387	36	5	369	-$13,432	$8
$1 UNDER $2,000	1,766	428	1,017	18	717	1,109	*
2,000 UNDER 4,000	1,505	378	492	19	907	4,534	*
4,000 UNDER 6,000	1,714	540	613	304	1,312	8,577	3
6,000 UNDER 8,000	1,665	650	641	725	1,538	11,657	27
8,000 UNDER 10,000	1,472	677	526	681	1,443	13,246	51
10,000 UNDER 12,000	1,412	679	530	808	1,473	15,488	82
12,000 UNDER 14,000	1,314	708	503	1,012	1,490	17,047	122
14,000 UNDER 16,000	1,109	693	440	955	1,294	16,603	146
16,000 UNDER 18,000	960	642	336	859	1,068	16,276	178
18,000 UNDER 20,000	955	690	311	890	1,136	18,126	218
20,000 UNDER 22,000	799	579	279	747	936	16,742	236
22,000 UNDER 24,000	813	592	201	781	971	18,675	311
24,000 UNDER 26,000	781	616	203	754	889	19,409	349
26,000 UNDER 28,000	774	629	184	742	969	20,913	388
28,000 UNDER 30,000	647	525	138	622	771	18,755	379
30,000 UNDER 32,000	629	554	126	613	858	19,461	389
32,000 UNDER 34,000	552	498	95	540	746	18,226	402
34,000 UNDER 36,000	479	436	72	474	655	16,784	398
36,000 UNDER 38,000	437	408	63	428	595	16,139	389
38,000 UNDER 40,000	408	374	50	407	528	15,915	420
40,000 UNDER 45,000	726	690	63	713	1,007	30,778	838
45,000 UNDER 50,000	495	469	32	494	608	23,418	756
50,000 UNDER 75,000	879	837	35	877	1,023	51,104	2,058
75,000 UNDER 100,000	144	132	*	144	132	12,288	733
100,000 AND OVER	131	120	*	128	131	21,723	1,832
TOTALS	22,994	13,851	6,992	14,660	23,448	$429,698	$10,713

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	MARIN						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	958	371	257	30	551	-$34,180	$42
$1 UNDER $2,000	4,250	329	1,877	71	601	3,567	5
2,000 UNDER 4,000	4,810	277	1,365	79	511	14,537	3
4,000 UNDER 6,000	5,156	369	1,747	1,488	775	25,844	19
6,000 UNDER 8,000	5,004	540	1,955	3,740	931	34,974	140
8,000 UNDER 10,000	4,674	638	2,045	3,397	1,014	42,045	295
10,000 UNDER 12,000	4,579	768	2,121	3,701	1,180	50,519	532
12,000 UNDER 14,000	4,519	848	2,217	4,009	1,240	58,828	762
14,000 UNDER 16,000	4,414	980	2,242	4,023	1,494	66,185	1,023
16,000 UNDER 18,000	4,367	1,080	2,203	4,063	1,606	74,173	1,352
18,000 UNDER 20,000	3,952	1,036	1,981	3,717	1,372	75,020	1,565
20,000 UNDER 22,000	3,690	1,067	1,846	3,491	1,456	77,415	1,802
22,000 UNDER 24,000	3,444	1,092	1,615	3,299	1,395	79,180	1,991
24,000 UNDER 26,000	3,362	1,159	1,519	3,223	1,390	83,519	2,260
26,000 UNDER 28,000	3,028	1,145	1,308	2,942	1,397	81,699	2,377
28,000 UNDER 30,000	2,937	1,286	1,244	2,854	1,565	85,097	2,597
30,000 UNDER 32,000	2,876	1,262	1,109	2,799	1,533	89,106	2,837
32,000 UNDER 34,000	2,678	1,253	898	2,409	1,469	81,706	2,569
34,000 UNDER 36,000	2,380	1,318	777	2,341	1,489	83,521	2,690
36,000 UNDER 38,000	2,113	1,245	639	2,066	1,372	78,196	2,571
38,000 UNDER 40,000	1,952	1,235	521	1,908	1,440	76,068	2,482
40,000 UNDER 45,000	4,418	2,956	1,087	4,340	3,373	187,482	6,540
45,000 UNDER 50,000	3,579	2,702	693	3,518	3,189	169,680	6,015
50,000 UNDER 75,000	11,191	9,181	1,380	11,061	10,797	675,612	28,088
75,000 UNDER 100,000	4,019	3,475	283	3,978	4,225	343,944	17,942
100,000 AND OVER	4,696	4,051	218	4,641	5,630	1,080,543	84,873
TOTALS	102,826	41,583	35,147	83,196	53,083	$3,612,072	$173,372

ADJUSTED GROSS INCOME CLASS	MARIPOSA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	67	33	*	3	33	-$744	$4
$1 UNDER $2,000	298	63	157	5	75	206	*
2,000 UNDER 4,000	278	59	81	4	48	822	*
4,000 UNDER 6,000	335	78	110	94	97	1,694	1
6,000 UNDER 8,000	372	108	131	215	97	2,617	8
8,000 UNDER 10,000	372	128	133	211	108	3,334	18
10,000 UNDER 12,000	332	131	120	233	115	3,655	29
12,000 UNDER 14,000	276	127	89	221	119	3,580	31
14,000 UNDER 16,000	232	126	74	202	109	3,453	35
16,000 UNDER 18,000	240	140	91	218	116	4,076	55
18,000 UNDER 20,000	214	136	79	205	155	4,068	61
20,000 UNDER 22,000	172	124	50	165	128	3,698	55
22,000 UNDER 24,000	176	133	44	170	133	4,041	69
24,000 UNDER 26,000	172	132	44	160	165	4,305	72
26,000 UNDER 28,000	136	113	36	133	102	3,672	71
28,000 UNDER 30,000	139	114	29	137	136	4,017	87
30,000 UNDER 32,000	105	91	22	102	110	3,256	71
32,000 UNDER 34,000	102	90	28	100	104	3,370	81
34,000 UNDER 36,000	70	62	7	69	95	2,444	59
36,000 UNDER 38,000	79	71	11	77	83	2,914	72
38,000 UNDER 40,000	57	53	12	56	46	2,228	66
40,000 UNDER 45,000	125	114	16	122	119	5,293	161
45,000 UNDER 50,000	67	66	8	67	56	3,178	103
50,000 UNDER 75,000	133	127	14	132	131	7,800	341
75,000 UNDER 100,000	26	25	*	26	19	2,198	120
100,000 AND OVER	21	20	-	20	18	3,108	212
TOTALS	4,576	2,464	1,391	3,147	2,515	$82,185	$1,882

ADJUSTED GROSS INCOME CLASS	MENDOCINO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	305	165	52	13	154	-$4,386	$85
$1 UNDER $2,000	2,391	441	1,535	27	712	1,309	*
2,000 UNDER 4,000	1,609	232	575	29	540	4,869	*
4,000 UNDER 6,000	1,975	439	757	438	883	9,077	17
6,000 UNDER 8,000	1,843	589	746	1,039	887	12,895	36
8,000 UNDER 10,000	1,755	591	756	898	1,038	15,765	88
10,000 UNDER 12,000	1,697	689	722	1,140	1,121	18,695	124
12,000 UNDER 14,000	1,497	676	633	1,243	1,031	19,451	171
14,000 UNDER 16,000	1,325	677	579	1,177	1,017	19,893	208
16,000 UNDER 18,000	1,253	723	543	1,154	994	21,295	275
18,000 UNDER 20,000	1,129	700	435	1,066	892	21,440	311
20,000 UNDER 22,000	1,079	709	422	1,029	1,022	22,679	373
22,000 UNDER 24,000	1,059	728	419	1,012	1,082	24,349	441
24,000 UNDER 26,000	1,096	800	396	1,068	1,117	27,393	547
26,000 UNDER 28,000	872	665	243	858	969	23,526	493
28,000 UNDER 30,000	755	590	199	739	785	21,888	487
30,000 UNDER 32,000	774	633	204	754	864	23,959	545
32,000 UNDER 34,000	614	531	138	684	699	20,248	495
34,000 UNDER 36,000	589	522	117	577	646	20,621	518
36,000 UNDER 38,000	483	420	104	477	572	17,058	492
38,000 UNDER 40,000	410	370	74	406	500	15,995	442
40,000 UNDER 45,000	799	733	100	784	864	33,804	909
45,000 UNDER 50,000	507	454	50	503	575	24,042	823
50,000 UNDER 75,000	866	784	63	858	871	51,040	2,202
75,000 UNDER 100,000	191	161	8	190	198	16,226	944
100,000 AND OVER	168	152	4	167	194	28,521	2,378
TOTALS	27,041	14,112	9,874	18,242	20,219	$513,260	$13,486

ADJUSTED GROSS INCOME CLASS	MERCED						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	689	506	62	22	711	-$26,879	$11
$1 UNDER $2,000	5,026	1,453	3,493	39	3,597	2,370	*
2,000 UNDER 4,000	3,434	751	1,185	45	2,366	10,440	1
4,000 UNDER 6,000	3,645	1,043	1,340	750	2,720	18,250	9
6,000 UNDER 8,000	3,568	1,163	1,389	1,040	2,772	24,994	67
8,000 UNDER 10,000	3,437	1,281	1,478	1,675	2,829	30,881	142
10,000 UNDER 12,000	3,090	1,361	1,382	1,883	2,950	33,952	212
12,000 UNDER 14,000	2,914	1,393	1,320	2,380	3,178	37,043	318
14,000 UNDER 16,000	2,755	1,530	1,183	2,469	3,259	41,212	401
16,000 UNDER 18,000	2,338	1,436	971	2,144	2,730	39,720	471
18,000 UNDER 20,000	2,019	1,368	801	1,911	2,346	38,270	513
20,000 UNDER 22,000	1,760	1,252	651	1,672	2,145	36,923	569
22,000 UNDER 24,000	1,596	1,179	552	1,531	1,905	36,704	628
24,000 UNDER 26,000	1,500	1,100	460	1,437	1,884	37,444	706
26,000 UNDER 28,000	1,374	1,113	392	1,328	1,758	37,103	733
28,000 UNDER 30,000	1,236	995	320	1,206	1,605	35,811	764
30,000 UNDER 32,000	1,209	1,018	248	1,176	1,540	37,469	831
32,000 UNDER 34,000	1,053	936	218	1,035	1,487	34,711	812
34,000 UNDER 36,000	896	795	149	876	1,083	31,344	776
36,000 UNDER 38,000	740	672	88	731	864	27,369	711
38,000 UNDER 40,000	677	622	97	661	866	26,423	729
40,000 UNDER 45,000	1,250	1,159	136	1,241	1,541	53,258	1,603
45,000 UNDER 50,000	903	854	65	895	1,101	42,749	1,398
50,000 UNDER 75,000	1,515	1,426	84	1,502	1,818	88,981	3,770
75,000 UNDER 100,000	292	287	11	291	306	24,764	1,475
100,000 AND OVER	274	237	9	272	319	43,481	3,270
TOTALS	49,190	26,905	18,084	31,020	49,620	$845,573	$20,918

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	MODOC						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	91	72	*	4	56	-$2,433	$3
$1 UNDER $2,000	272	50	147	*	62	165	+
2,000 UNDER 4,000	175	45	40	*	53	531	+
4,000 UNDER 6,000	189	54	50	37	97	944	+
6,000 UNDER 8,000	205	78	46	85	118	1,432	5
8,000 UNDER 10,000	189	102	53	67	113	1,697	6
10,000 UNDER 12,000	196	107	49	122	96	2,151	13
12,000 UNDER 14,000	155	102	35	126	124	2,006	13
14,000 UNDER 16,000	151	90	34	137	136	2,267	21
16,000 UNDER 18,000	128	93	30	119	93	2,174	25
18,000 UNDER 20,000	147	103	30	143	134	2,793	40
20,000 UNDER 22,000	110	88	23	108	108	2,313	34
22,000 UNDER 24,000	108	83	19	106	105	2,483	42
24,000 UNDER 26,000	98	78	13	96	115	2,456	45
26,000 UNDER 28,000	80	67	11	79	81	2,166	44
28,000 UNDER 30,000	77	64	12	75	85	2,231	46
30,000 UNDER 32,000	80	66	11	80	69	2,477	61
32,000 UNDER 34,000	60	51	7	59	74	1,983	52
34,000 UNDER 36,000	42	40	6	41	49	1,467	35
36,000 UNDER 38,000	49	45	7	48	43	1,811	48
38,000 UNDER 40,000	46	43	3	46	60	1,792	51
40,000 UNDER 45,000	64	58	5	63	85	2,723	91
45,000 UNDER 50,000	56	53	4	56	68	2,638	96
50,000 UNDER 75,000	73	69	*	73	74	4,219	193
75,000 UNDER 100,000	9	*	-	9	*	719	41
100,000 AND OVER	3	*	*	3	*	732	93
TOTALS	2,853	1,712	641	1,786	2,117	$45,937	$1,098

ADJUSTED GROSS INCOME CLASS	MONO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	45	24	9	*	30	-$764	$1
$1 UNDER $2,000	161	20	54	*	25	158	+
2,000 UNDER 4,000	166	21	72	3	37	511	+
4,000 UNDER 6,000	262	26	126	70	44	1,293	1
6,000 UNDER 8,000	257	40	158	191	52	1,797	7
8,000 UNDER 10,000	255	40	158	193	65	2,295	17
10,000 UNDER 12,000	240	57	146	198	83	2,642	26
12,000 UNDER 14,000	233	76	140	201	98	3,018	35
14,000 UNDER 16,000	187	60	110	172	73	2,797	41
16,000 UNDER 18,000	156	60	104	150	86	2,660	43
18,000 UNDER 20,000	139	62	79	129	68	2,637	45
20,000 UNDER 22,000	139	69	72	129	61	2,910	57
22,000 UNDER 24,000	137	89	66	128	101	3,139	58
24,000 UNDER 26,000	125	77	51	121	102	3,112	66
26,000 UNDER 28,000	85	54	28	83	66	2,300	50
28,000 UNDER 30,000	95	66	37	92	76	2,755	61
30,000 UNDER 32,000	89	61	27	89	79	2,765	65
32,000 UNDER 34,000	68	52	28	67	67	2,245	58
34,000 UNDER 36,000	76	64	33	71	75	2,656	62
36,000 UNDER 38,000	53	46	22	43	56	1,956	50
38,000 UNDER 40,000	47	41	11	47	52	1,824	46
40,000 UNDER 45,000	97	83	33	96	111	4,122	118
45,000 UNDER 50,000	61	57	17	60	59	2,872	87
50,000 UNDER 75,000	135	124	14	133	144	7,804	290
75,000 UNDER 100,000	23	22	-	23	28	2,005	99
100,000 AND OVER	19	17	-	19	38	3,898	363
TOTALS	3,350	1,408	1,595	2,519	1,776	$65,407	$1,746

ADJUSTED GROSS INCOME CLASS	MONTEREY						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	704	368	142	31	528	-$15,480	$15
$1 UNDER $2,000	6,011	874	3,174	77	1,865	4,097	6
2,000 UNDER 4,000	5,872	706	1,901	79	2,287	17,777	1
4,000 UNDER 6,000	6,792	1,145	2,549	1,611	3,569	34,061	13
6,000 UNDER 8,000	7,137	1,534	2,965	4,208	4,832	45,788	148
8,000 UNDER 10,000	6,984	1,843	3,184	3,935	5,537	62,802	334
10,000 UNDER 12,000	6,874	2,240	3,295	4,527	6,287	75,565	549
12,000 UNDER 14,000	6,135	2,296	3,022	5,020	6,008	79,674	748
14,000 UNDER 16,000	5,688	2,317	2,908	5,026	5,784	85,216	1,004
16,000 UNDER 18,000	5,104	2,383	2,521	4,678	5,516	86,662	1,194
18,000 UNDER 20,000	4,630	2,284	2,246	4,362	5,054	87,849	1,426
20,000 UNDER 22,000	4,182	2,266	1,911	3,986	4,529	87,858	1,607
22,000 UNDER 24,000	3,887	2,226	1,722	3,691	4,104	89,352	1,763
24,000 UNDER 26,000	3,683	2,299	1,579	3,532	4,126	92,034	1,948
26,000 UNDER 28,000	3,393	2,229	1,341	3,292	3,841	91,590	2,041
28,000 UNDER 30,000	3,086	2,089	1,148	3,010	3,378	89,441	2,167
30,000 UNDER 32,000	2,821	2,003	971	2,756	3,123	87,398	2,187
32,000 UNDER 34,000	2,585	1,947	782	2,539	2,907	85,211	2,219
34,000 UNDER 36,000	2,304	1,803	612	2,259	2,549	82,558	2,154
36,000 UNDER 38,000	2,114	1,746	527	2,077	2,416	78,111	2,129
38,000 UNDER 40,000	1,891	1,582	417	1,867	2,159	73,737	2,123
40,000 UNDER 45,000	3,813	3,304	690	3,767	4,134	161,428	4,837
45,000 UNDER 50,000	2,810	2,462	431	2,780	3,068	133,185	4,477
50,000 UNDER 75,000	5,775	5,077	512	5,704	5,992	341,673	14,123
75,000 UNDER 100,000	1,421	1,192	70	1,406	1,359	120,997	6,789
100,000 AND OVER	1,585	1,320	52	1,567	1,380	355,368	31,650
TOTALS	107,281	51,535	40,672	77,795	96,332	$2,536,094	$87,672

ADJUSTED GROSS INCOME CLASS	NAPA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	251	128	45	16	176	-$6,378	$45
$1 UNDER $2,000	2,266	321	1,317	30	293	1,458	+
2,000 UNDER 4,000	2,051	206	640	23	483	6,238	+
4,000 UNDER 6,000	2,269	320	828	644	676	11,414	5
6,000 UNDER 8,000	2,320	443	979	1,515	845	16,186	54
8,000 UNDER 10,000	2,167	553	982	1,283	1,105	19,480	110
10,000 UNDER 12,000	2,073	622	991	1,453	1,123	22,776	180
12,000 UNDER 14,000	1,886	606	946	1,577	1,126	24,534	263
14,000 UNDER 16,000	1,959	761	996	1,723	1,300	29,344	366
16,000 UNDER 18,000	1,799	766	602	1,638	1,389	30,537	445
18,000 UNDER 20,000	1,680	811	812	1,555	1,153	31,910	531
20,000 UNDER 22,000	1,665	838	780	1,579	1,177	34,962	662
22,000 UNDER 24,000	1,453	779	601	1,353	1,105	33,361	687
24,000 UNDER 26,000	1,341	781	571	1,274	1,065	33,467	740
26,000 UNDER 28,000	1,358	861	531	1,286	1,096	36,624	841
28,000 UNDER 30,000	1,243	814	466	1,209	1,177	36,064	900
30,000 UNDER 32,000	1,217	883	380	1,192	1,154	37,713	937
32,000 UNDER 34,000	1,013	784	301	993	1,038	33,450	847
34,000 UNDER 36,000	972	788	252	952	984	33,993	895
36,000 UNDER 38,000	954	783	219	948	1,088	35,315	984
38,000 UNDER 40,000	900	769	173	886	977	35,108	976
40,000 UNDER 45,000	1,906	1,597	306	1,788	2,055	76,559	2,285
45,000 UNDER 50,000	1,408	1,276	197	1,395	1,621	66,728	2,189
50,000 UNDER 75,000	2,801	2,609	243	2,777	3,274	164,388	6,550
75,000 UNDER 100,000	616	565	24	612	677	52,490	2,742
100,000 AND OVER	574	490	23	566	589	110,700	9,202
TOTALS	40,042	20,154	14,485	30,267	28,746	$1,008,421	$33,436

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	NEVADA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	218	126	39	*	123	-$3,730	+
$1 UNDER $2,000	1,557	306	928	24	359	978	3
2,000 UNDER 4,000	1,237	216	392	*	312	3,763	+
4,000 UNDER 6,000	1,497	320	583	361	460	7,515	3
6,000 UNDER 8,000	1,527	449	595	833	542	10,674	30
8,000 UNDER 10,000	1,443	546	579	698	596	12,974	58
10,000 UNDER 12,000	1,313	622	491	824	594	14,477	86
12,000 UNDER 14,000	1,284	655	474	997	628	16,654	138
14,000 UNDER 16,000	1,226	676	424	1,009	651	18,370	176
16,000 UNDER 18,000	1,114	671	356	935	716	18,894	209
18,000 UNDER 20,000	1,036	693	314	910	718	19,685	254
20,000 UNDER 22,000	974	679	311	901	672	20,469	305
22,000 UNDER 24,000	923	665	260	858	726	21,225	333
24,000 UNDER 26,000	795	598	218	748	672	19,874	343
26,000 UNDER 28,000	809	641	190	768	675	21,824	415
28,000 UNDER 30,000	759	598	157	719	686	21,978	431
30,000 UNDER 32,000	711	577	125	688	683	22,082	458
32,000 UNDER 34,000	568	501	97	545	565	18,729	399
34,000 UNDER 36,000	500	426	88	490	501	17,490	416
36,000 UNDER 38,000	484	418	69	473	443	17,896	448
38,000 UNDER 40,000	440	392	52	432	457	17,154	441
40,000 UNDER 45,000	804	738	86	791	781	34,084	941
45,000 UNDER 50,000	567	524	58	552	558	26,875	828
50,000 UNDER 75,000	1,107	1,017	75	1,089	1,172	65,386	2,563
75,000 UNDER 100,000	243	218	11	238	240	20,756	1,122
100,000 AND OVER	186	162	7	184	176	33,491	2,828
TOTALS	23,322	13,434	6,979	16,088	14,705	$499,399	$13,220

ADJUSTED GROSS INCOME CLASS	ORANGE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	5,554	2,743	1,159	225	4,174	-$194,076	$497
$1 UNDER $2,000	44,951	7,119	22,232	657	13,479	33,981	70
2,000 UNDER 4,000	46,472	4,984	14,440	652	15,781	140,846	17
4,000 UNDER 6,000	52,025	6,751	18,965	13,366	24,156	260,795	126
6,000 UNDER 8,000	52,039	8,812	22,624	32,978	32,011	363,697	1,170
8,000 UNDER 10,000	48,525	10,088	23,701	29,579	35,546	436,196	2,579
10,000 UNDER 12,000	45,477	11,155	23,351	31,868	33,436	499,780	4,129
12,000 UNDER 14,000	43,334	11,702	22,883	36,130	31,927	562,966	6,149
14,000 UNDER 16,000	40,996	11,736	22,208	36,794	29,682	614,462	8,405
16,000 UNDER 18,000	38,634	12,057	21,042	35,654	27,764	656,392	10,705
18,000 UNDER 20,000	35,842	12,389	19,237	33,547	25,955	680,268	12,531
20,000 UNDER 22,000	32,852	12,503	17,050	31,044	24,556	689,290	14,118
22,000 UNDER 24,000	30,513	12,822	15,352	29,128	23,275	701,279	15,509
24,000 UNDER 26,000	28,788	13,285	13,716	27,676	23,475	719,376	17,000
26,000 UNDER 28,000	26,797	13,576	12,080	25,956	22,075	723,147	17,928
28,000 UNDER 30,000	25,548	14,051	10,636	24,810	22,109	740,403	19,049
30,000 UNDER 32,000	24,198	14,411	9,311	23,651	21,903	749,874	19,805
32,000 UNDER 34,000	22,024	14,100	7,776	21,569	21,078	726,530	19,535
34,000 UNDER 36,000	20,655	14,361	6,552	20,309	20,831	722,783	19,610
36,000 UNDER 38,000	19,277	14,081	5,470	18,983	20,310	713,056	19,863
38,000 UNDER 40,000	18,045	13,928	4,634	17,828	19,424	703,642	19,757
40,000 UNDER 45,000	39,818	32,903	8,415	39,340	44,990	1,689,401	48,979
45,000 UNDER 50,000	33,206	28,703	5,341	32,824	38,767	1,574,479	48,979
50,000 UNDER 75,000	84,784	77,340	7,914	84,828	103,680	5,060,990	189,469
75,000 UNDER 100,000	20,800	18,940	1,016	20,584	25,959	1,766,784	85,874
100,000 AND OVER	17,548	15,502	541	17,268	22,623	3,487,788	268,897
TOTALS	898,694	410,842	337,646	686,448	728,966	$24,824,129	$870,758

ADJUSTED GROSS INCOME CLASS	PLACER						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	414	233	75	11	281	-$6,140	$11
$1 UNDER $2,000	3,934	696	2,394	45	709	2,208	1
2,000 UNDER 4,000	2,882	428	845	30	623	8,741	1
4,000 UNDER 6,000	3,345	541	1,112	877	828	16,813	7
6,000 UNDER 8,000	3,217	757	1,209	2,013	997	22,456	72
8,000 UNDER 10,000	3,126	952	1,280	1,776	1,282	28,073	152
10,000 UNDER 12,000	2,810	1,063	1,190	1,876	1,260	30,861	221
12,000 UNDER 14,000	2,624	1,110	1,099	2,129	1,299	34,056	316
14,000 UNDER 16,000	2,457	1,133	1,010	2,127	1,340	36,837	419
16,000 UNDER 18,000	2,311	1,216	941	2,033	1,465	39,249	503
18,000 UNDER 20,000	2,095	1,231	786	1,882	1,443	39,767	566
20,000 UNDER 22,000	1,958	1,197	649	1,776	1,426	41,069	637
22,000 UNDER 24,000	1,842	1,185	592	1,712	1,432	42,362	747
24,000 UNDER 26,000	1,852	1,209	622	1,771	1,561	46,264	907
26,000 UNDER 28,000	1,719	1,214	451	1,656	1,485	46,402	943
28,000 UNDER 30,000	1,650	1,228	433	1,593	1,571	47,863	1,020
30,000 UNDER 32,000	1,667	1,313	366	1,617	1,759	51,654	1,128
32,000 UNDER 34,000	1,479	1,219	292	1,437	1,670	48,783	1,126
34,000 UNDER 36,000	1,358	1,173	234	1,335	1,488	47,504	1,118
36,000 UNDER 38,000	1,272	1,102	176	1,246	1,460	47,041	1,139
38,000 UNDER 40,000	1,185	1,043	150	1,162	1,308	46,198	1,194
40,000 UNDER 45,000	2,500	2,287	267	2,453	2,986	105,963	2,898
45,000 UNDER 50,000	1,891	1,762	166	1,863	2,234	89,572	2,646
50,000 UNDER 75,000	4,046	3,856	222	4,001	4,972	238,522	8,664
75,000 UNDER 100,000	792	737	19	784	914	67,121	3,356
100,000 AND OVER	585	544	15	583	766	96,667	6,954
TOTALS	55,011	30,429	16,595	39,780	38,384	$1,315,986	$36,744

ADJUSTED GROSS INCOME CLASS	PLUMAS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	59	39	6	-	30	-$883	+
$1 UNDER $2,000	512	107	330	8	124	303	2
2,000 UNDER 4,000	400	73	145	5	117	1,212	+
4,000 UNDER 6,000	410	108	157	92	184	2,070	1
6,000 UNDER 8,000	428	153	178	206	204	2,998	7
8,000 UNDER 10,000	368	143	133	177	177	3,326	15
10,000 UNDER 12,000	365	180	129	234	189	4,012	24
12,000 UNDER 14,000	349	176	136	300	173	4,511	37
14,000 UNDER 16,000	336	194	124	289	223	5,039	49
16,000 UNDER 18,000	293	193	98	269	174	4,998	60
18,000 UNDER 20,000	292	205	97	277	239	5,546	74
20,000 UNDER 22,000	249	176	81	235	198	5,216	82
22,000 UNDER 24,000	273	208	92	269	265	6,282	107
24,000 UNDER 26,000	278	206	91	265	259	6,957	135
26,000 UNDER 28,000	229	192	68	221	220	6,188	122
28,000 UNDER 30,000	205	181	35	201	213	5,956	120
30,000 UNDER 32,000	212	179	46	209	240	6,568	157
32,000 UNDER 34,000	180	161	42	179	249	5,941	141
34,000 UNDER 36,000	157	146	27	157	185	5,492	130
36,000 UNDER 38,000	137	128	18	137	145	5,064	128
38,000 UNDER 40,000	114	108	10	113	134	4,441	121
40,000 UNDER 45,000	237	232	33	235	260	10,031	297
45,000 UNDER 50,000	148	143	16	146	182	7,001	230
50,000 UNDER 75,000	227	213	11	226	266	13,085	542
75,000 UNDER 100,000	31	29	*	31	26	2,651	134
100,000 AND OVER	27	25	*	26	24	4,024	301
TOTALS	6,516	3,898	2,167	4,507	4,700	$128,029	$3,016

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	RIVERSIDE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,849	1,031	308	61	1,229	-$37,030	$89
$1 UNDER $2,000	20,382	4,419	12,979	214	4,564	11,084	6
2,000 UNDER 4,000	14,794	2,431	4,859	186	5,397	44,946	9
4,000 UNDER 6,000	17,555	3,744	6,451	3,771	8,170	87,980	46
6,000 UNDER 8,000	18,013	4,854	7,294	9,664	9,931	126,128	336
8,000 UNDER 10,000	16,979	5,704	7,237	8,447	10,424	152,607	708
10,000 UNDER 12,000	16,140	6,454	7,103	10,102	10,839	177,274	1,134
12,000 UNDER 14,000	15,355	6,680	6,840	12,291	10,895	199,321	1,678
14,000 UNDER 16,000	13,814	6,583	6,107	11,824	11,021	206,893	2,142
16,000 UNDER 18,000	12,237	6,458	5,255	10,947	10,384	207,829	2,578
18,000 UNDER 20,000	11,141	6,318	4,576	10,157	9,768	211,467	2,999
20,000 UNDER 22,000	10,233	6,106	3,928	9,572	9,668	214,772	3,434
22,000 UNDER 24,000	9,671	6,231	3,451	9,172	9,828	222,368	3,776
24,000 UNDER 26,000	9,281	6,153	3,275	8,906	9,424	231,901	4,352
26,000 UNDER 28,000	8,783	6,170	2,833	8,453	9,474	237,049	4,727
28,000 UNDER 30,000	8,294	6,070	2,396	8,058	9,396	240,572	5,064
30,000 UNDER 32,000	7,716	5,919	2,067	7,535	8,943	238,997	5,231
32,000 UNDER 34,000	7,144	5,763	1,693	6,974	8,472	235,706	5,317
34,000 UNDER 36,000	6,581	5,415	1,462	6,367	7,861	227,488	5,369
36,000 UNDER 38,000	6,000	5,175	1,139	5,879	7,406	221,902	5,389
38,000 UNDER 40,000	5,259	4,628	899	5,180	6,586	205,074	5,176
40,000 UNDER 45,000	10,903	9,835	1,714	10,748	13,419	462,105	12,596
45,000 UNDER 50,000	8,112	7,477	971	8,033	10,862	384,186	11,591
50,000 UNDER 75,000	14,701	13,645	1,252	14,597	17,195	863,185	32,722
75,000 UNDER 100,000	2,540	2,218	131	2,518	2,408	215,570	11,272
100,000 AND OVER	2,882	2,458	91	2,848	2,397	581,973	47,543
TOTALS	276,277	147,947	96,311	192,504	225,153	$6,171,269	$175,284

ADJUSTED GROSS INCOME CLASS	SACRAMENTO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,608	837	334	44	1,111	-$43,956	$86
$1 UNDER $2,000	30,904	5,473	21,330	298	9,739	13,889	13
2,000 UNDER 4,000	18,381	1,856	6,227	260	4,273	55,697	14
4,000 UNDER 6,000	20,718	2,649	7,962	5,692	5,679	103,873	52
6,000 UNDER 8,000	20,719	3,687	8,843	13,702	6,907	144,954	489
8,000 UNDER 10,000	19,325	4,323	9,091	12,116	7,235	173,545	1,056
10,000 UNDER 12,000	18,011	5,053	8,699	13,110	7,720	197,929	1,628
12,000 UNDER 14,000	17,405	5,492	8,720	14,979	8,830	226,179	2,388
14,000 UNDER 16,000	17,925	5,826	9,209	16,150	10,411	269,016	3,530
16,000 UNDER 18,000	16,602	6,007	8,162	15,419	10,034	281,871	4,340
18,000 UNDER 20,000	14,800	6,166	6,793	13,938	9,570	280,782	4,822
20,000 UNDER 22,000	13,228	6,298	5,662	12,554	9,077	277,736	5,243
22,000 UNDER 24,000	12,647	6,557	4,961	12,115	9,289	290,782	5,915
24,000 UNDER 26,000	12,084	6,746	4,456	11,651	9,556	302,014	6,587
26,000 UNDER 28,000	11,804	7,013	3,949	11,461	10,039	318,691	7,412
28,000 UNDER 30,000	10,843	6,980	3,221	10,581	9,883	314,415	7,624
30,000 UNDER 32,000	10,225	7,003	2,644	10,004	9,825	316,778	7,970
32,000 UNDER 34,000	9,612	6,976	2,151	9,466	9,513	317,095	8,278
34,000 UNDER 36,000	8,541	6,642	1,724	8,430	8,867	298,976	7,931
36,000 UNDER 38,000	7,800	6,310	1,427	7,691	8,211	288,383	7,897
38,000 UNDER 40,000	6,955	5,846	1,124	6,868	7,470	271,141	7,638
40,000 UNDER 45,000	14,745	13,036	1,985	14,592	16,102	624,942	18,660
45,000 UNDER 50,000	10,882	9,957	1,086	10,810	12,008	515,576	16,994
50,000 UNDER 75,000	20,911	19,454	1,312	20,774	23,240	1,226,583	49,430
75,000 UNDER 100,000	3,510	3,206	140	3,492	3,843	297,679	15,914
100,000 AND OVER	2,812	2,484	94	2,789	3,345	564,521	46,392
TOTALS	352,999	161,877	131,306	258,966	231,777	$7,929,091	$238,303

ADJUSTED GROSS INCOME CLASS	SAN BENITO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	96	55	13	3	56	-$2,669	$8
$1 UNDER $2,000	682	109	298	16	203	585	+
2,000 UNDER 4,000	692	105	190	8	370	2,095	+
4,000 UNDER 6,000	873	158	272	162	632	4,340	1
6,000 UNDER 8,000	791	214	308	416	721	5,520	14
8,000 UNDER 10,000	734	281	300	353	750	6,631	30
10,000 UNDER 12,000	631	258	286	383	733	6,932	44
12,000 UNDER 14,000	580	290	245	461	695	7,528	60
14,000 UNDER 16,000	555	254	265	509	713	8,302	97
16,000 UNDER 18,000	480	270	219	453	651	8,155	103
18,000 UNDER 20,000	424	259	177	398	531	8,087	119
20,000 UNDER 22,000	341	215	167	331	435	7,133	120
22,000 UNDER 24,000	379	239	173	372	454	8,717	174
24,000 UNDER 26,000	299	220	106	292	352	7,473	148
26,000 UNDER 28,000	324	237	136	320	429	8,733	193
28,000 UNDER 30,000	315	224	98	308	373	9,139	216
30,000 UNDER 32,000	261	211	85	256	364	8,074	198
32,000 UNDER 34,000	265	207	77	257	325	8,739	222
34,000 UNDER 36,000	242	213	67	237	333	8,469	204
36,000 UNDER 38,000	220	188	59	220	268	8,137	226
38,000 UNDER 40,000	180	166	35	176	257	7,016	178
40,000 UNDER 45,000	378	346	66	375	512	16,028	475
45,000 UNDER 50,000	269	247	41	266	352	12,735	396
50,000 UNDER 75,000	489	453	54	486	587	28,943	1,188
75,000 UNDER 100,000	111	100	3	110	122	9,339	510
100,000 AND OVER	72	62	3	70	91	11,952	938
TOTALS	10,685	5,581	3,743	7,238	11,289	$216,133	$5,864

FOOTNOTES FOLLOW THIS SECTION.

ADJUSTED GROSS INCOME CLASS	SAN BERNARDINO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,987	1,206	319	62	1,627	-$37,537	$44
$1 UNDER $2,000	27,438	5,030	17,185	324	7,392	14,930	6
2,000 UNDER 4,000	19,231	2,701	5,857	253	6,537	58,056	3
4,000 UNDER 6,000	21,200	3,957	7,311	4,927	8,962	106,349	47
6,000 UNDER 8,000	21,620	5,299	8,236	12,223	10,944	151,247	430
8,000 UNDER 10,000	20,558	6,333	8,536	18,606	12,196	182,912	900
10,000 UNDER 12,000	18,799	7,037	7,998	12,021	12,623	206,546	1,347
12,000 UNDER 14,000	17,788	7,341	7,873	14,409	13,186	231,167	1,991
14,000 UNDER 16,000	16,519	7,393	7,229	14,443	13,475	247,503	2,654
16,000 UNDER 18,000	15,147	7,405	6,557	13,649	13,625	257,312	3,266
18,000 UNDER 20,000	14,196	7,502	5,939	13,125	13,598	269,572	3,894
20,000 UNDER 22,000	13,139	7,600	5,268	12,452	13,396	275,777	4,476
22,000 UNDER 24,000	12,223	7,589	4,686	11,718	12,833	281,132	4,990
24,000 UNDER 26,000	12,163	7,922	4,268	11,759	13,715	304,064	5,799
26,000 UNDER 28,000	11,802	7,989	3,907	11,472	13,723	318,600	6,568
28,000 UNDER 30,000	11,447	8,254	3,326	11,159	13,967	331,928	7,078
30,000 UNDER 32,000	10,602	8,017	2,704	10,393	13,454	328,503	7,361
32,000 UNDER 34,000	10,010	8,041	2,295	9,814	13,248	330,747	7,551
34,000 UNDER 36,000	9,076	7,630	1,916	8,912	12,159	317,543	7,496
36,000 UNDER 38,000	8,254	7,203	1,561	8,134	11,559	305,318	7,450
38,000 UNDER 40,000	7,263	6,394	1,231	7,172	10,111	283,165	7,263
40,000 UNDER 45,000	15,255	13,900	2,174	15,071	21,057	646,441	17,603
45,000 UNDER 50,000	11,083	10,377	1,262	10,956	15,313	524,985	15,737
50,000 UNDER 75,000	20,379	19,384	1,438	20,161	27,128	1,191,406	44,439
75,000 UNDER 100,000	2,925	2,755	114	2,893	3,627	247,122	12,434
100,000 AND OVER	2,582	2,166	57	2,344	2,948	432,163	32,894
TOTALS	352,276	186,425	119,239	258,452	312,403	$7,806,943	$203,721

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	SAN DIEGO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	4,624	2,281	1,170	156	3,072	-$111,171	$334
$1 UNDER $2,000	55,678	9,286	34,697	644	14,381	32,410	79
2,000 UNDER 4,000	42,345	4,775	14,540	579	11,443	128,301	47
4,000 UNDER 6,000	48,632	6,869	19,203	12,813	16,077	243,838	118
6,000 UNDER 8,000	49,926	9,289	22,216	32,582	20,494	349,614	1,172
8,000 UNDER 10,000	48,476	11,508	23,499	29,635	23,352	435,703	2,553
10,000 UNDER 12,000	46,090	13,234	23,530	33,146	24,384	506,281	4,101
12,000 UNDER 14,000	43,315	14,054	22,784	37,067	24,751	562,310	5,897
14,000 UNDER 16,000	39,827	13,964	21,251	35,666	24,793	596,723	7,729
16,000 UNDER 18,000	35,995	14,353	18,782	32,983	23,519	611,222	9,193
18,000 UNDER 20,000	32,642	14,236	16,453	30,355	22,291	619,622	10,566
20,000 UNDER 22,000	29,636	14,376	14,357	27,947	21,538	622,056	11,725
22,000 UNDER 24,000	27,797	14,540	12,915	26,491	21,612	639,084	13,070
24,000 UNDER 26,000	26,100	14,838	11,221	25,059	21,758	652,264	14,151
26,000 UNDER 28,000	25,091	14,955	10,091	24,342	21,597	677,131	15,695
28,000 UNDER 30,000	22,917	14,649	8,434	22,277	20,641	664,398	15,944
30,000 UNDER 32,000	21,320	14,632	7,025	20,857	20,279	660,491	16,328
32,000 UNDER 34,000	19,669	14,187	5,902	19,312	19,451	648,734	16,604
34,000 UNDER 36,000	17,944	13,728	4,903	17,626	18,429	627,692	16,516
36,000 UNDER 38,000	16,004	12,681	3,877	15,764	16,871	591,870	15,943
38,000 UNDER 40,000	14,736	12,161	3,209	14,524	15,813	574,335	15,813
40,000 UNDER 45,000	30,588	26,195	5,552	30,238	33,123	1,296,732	38,108
45,000 UNDER 50,000	23,288	20,660	3,408	23,069	25,538	1,103,371	35,228
50,000 UNDER 75,000	49,277	44,664	4,601	48,863	54,950	2,919,229	113,483
75,000 UNDER 100,000	11,037	9,796	623	10,915	12,055	939,338	48,011
100,000 AND OVER	10,809	9,355	429	10,681	12,134	2,388,227	179,303
TOTALS	793,763	365,258	314,594	583,591	544,346	$18,979,805	$607,711

ADJUSTED GROSS INCOME CLASS	SAN FRANCISCO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	2,198	649	758	73	997	-$64,648	$199
$1 UNDER $2,000	33,299	4,110	25,192	232	6,186	13,524	4
2,000 UNDER 4,000	17,558	1,391	8,154	218	3,172	53,213	3
4,000 UNDER 6,000	20,542	1,981	10,226	6,083	4,426	103,181	56
6,000 UNDER 8,000	21,190	2,547	11,241	15,671	5,734	148,317	567
8,000 UNDER 10,000	20,449	3,161	11,404	14,654	6,657	184,135	1,289
10,000 UNDER 12,000	19,977	3,633	11,880	16,447	7,286	219,631	2,210
12,000 UNDER 14,000	20,392	3,923	12,570	18,897	8,191	265,172	3,540
14,000 UNDER 16,000	20,156	4,069	12,859	19,266	8,608	302,217	5,039
16,000 UNDER 18,000	19,370	4,014	12,434	18,809	8,340	329,025	6,630
18,000 UNDER 20,000	18,509	4,124	11,835	18,044	8,136	351,427	8,137
20,000 UNDER 22,000	16,370	4,086	10,318	16,069	7,596	343,456	8,936
22,000 UNDER 24,000	14,399	3,845	8,952	14,170	6,744	330,938	9,539
24,000 UNDER 26,000	13,199	3,863	8,029	13,037	6,583	329,714	10,335
26,000 UNDER 28,000	11,617	3,706	6,746	11,499	6,005	313,482	10,451
28,000 UNDER 30,000	10,416	3,644	5,844	10,307	5,706	301,828	10,630
30,000 UNDER 32,000	9,323	3,451	5,002	9,257	5,168	288,814	10,721
32,000 UNDER 34,000	8,109	3,370	4,268	8,051	4,848	267,374	10,195
34,000 UNDER 36,000	7,131	3,227	3,533	7,082	4,596	249,461	9,747
36,000 UNDER 38,000	6,137	3,091	2,870	6,096	4,238	226,964	8,947
38,000 UNDER 40,000	5,488	2,851	2,460	5,445	3,834	213,876	8,714
40,000 UNDER 45,000	10,897	6,302	4,404	10,830	7,487	461,451	19,241
45,000 UNDER 50,000	8,021	5,230	2,807	7,978	6,279	379,768	16,308
50,000 UNDER 75,000	18,006	12,918	4,840	17,885	13,962	1,074,179	52,306
75,000 UNDER 100,000	5,199	3,698	1,029	5,146	3,570	444,484	26,509
100,000 AND OVER	6,547	4,710	856	6,464	5,120	1,577,853	134,578
TOTALS	364,499	101,594	280,511	277,630	159,666	$8,708,836	$374,828

ADJUSTED GROSS INCOME CLASS	SAN JOAQUIN						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,058	685	125	47	872	-$24,688	$100
$1 UNDER $2,000	17,694	4,105	12,995	109	5,959	6,584	1
2,000 UNDER 4,000	8,916	1,292	3,041	135	3,512	27,021	2
4,000 UNDER 6,000	9,673	1,915	3,625	2,250	4,670	48,321	22
6,000 UNDER 8,000	9,186	2,349	3,657	5,339	4,978	64,240	193
8,000 UNDER 10,000	8,413	2,652	3,626	4,520	5,081	75,632	392
10,000 UNDER 12,000	7,902	2,961	3,501	5,340	5,186	86,790	612
12,000 UNDER 14,000	7,314	3,023	3,290	6,158	5,252	95,041	883
14,000 UNDER 16,000	6,767	2,979	3,078	6,167	5,114	101,375	1,190
16,000 UNDER 18,000	6,047	2,931	2,703	5,631	4,975	102,695	1,408
18,000 UNDER 20,000	5,824	3,019	2,502	5,523	5,072	110,610	1,764
20,000 UNDER 22,000	5,455	3,041	2,335	5,236	4,925	114,430	2,067
22,000 UNDER 24,000	5,266	3,266	2,104	5,120	5,229	121,132	2,343
24,000 UNDER 26,000	4,830	3,243	1,712	4,687	5,065	120,738	2,468
26,000 UNDER 28,000	4,666	3,239	1,575	4,551	5,044	125,951	2,780
28,000 UNDER 30,000	4,503	3,343	1,351	4,413	5,022	130,566	2,988
30,000 UNDER 32,000	4,086	3,107	1,131	3,941	4,575	124,181	3,007
32,000 UNDER 34,000	3,807	3,065	933	3,747	4,471	125,584	3,142
34,000 UNDER 36,000	3,450	2,901	849	3,393	4,154	120,687	3,108
36,000 UNDER 38,000	3,133	2,698	642	3,099	3,798	115,859	3,159
38,000 UNDER 40,000	2,726	2,383	301	2,705	3,427	106,284	3,039
40,000 UNDER 45,000	5,456	4,989	879	5,410	6,771	230,982	6,933
45,000 UNDER 50,000	4,080	3,813	465	4,046	4,899	193,304	6,424
50,000 UNDER 75,000	7,242	6,753	518	7,190	8,519	423,893	17,571
75,000 UNDER 100,000	1,252	1,146	56	1,240	1,430	106,438	5,918
100,000 AND OVER	1,215	1,066	34	1,194	1,332	247,486	21,493
TOTALS	149,881	75,964	57,228	101,191	119,312	$3,101,136	$93,087

ADJUSTED GROSS INCOME CLASS	SAN LUIS OBISPO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	608	355	113	26	405	-$10,637	$54
$1 UNDER $2,000	4,432	711	2,921	50	689	2,635	*
2,000 UNDER 4,000	3,859	447	1,495	59	681	11,779	2
4,000 UNDER 6,000	4,350	735	1,972	1,123	1,232	21,831	10
6,000 UNDER 8,000	4,407	940	2,027	2,858	1,368	30,785	100
8,000 UNDER 10,000	4,103	1,159	1,956	2,427	1,591	34,849	209
10,000 UNDER 12,000	3,881	1,433	1,833	2,741	1,632	42,650	329
12,000 UNDER 14,000	3,504	1,364	1,763	2,978	1,743	45,497	446
14,000 UNDER 16,000	3,314	1,489	1,613	2,948	1,828	49,783	591
16,000 UNDER 18,000	2,996	1,502	1,420	2,720	1,758	50,850	690
18,000 UNDER 20,000	2,817	1,607	1,336	2,638	1,988	53,444	828
20,000 UNDER 22,000	2,539	1,558	1,127	2,409	1,838	53,273	985
22,000 UNDER 24,000	2,296	1,485	940	2,181	1,745	52,836	966
24,000 UNDER 26,000	2,233	1,467	919	2,173	1,728	55,790	1,140
26,000 UNDER 28,000	2,153	1,517	809	2,086	1,801	58,126	1,247
28,000 UNDER 30,000	1,930	1,419	605	1,892	1,790	55,936	1,239
30,000 UNDER 32,000	1,728	1,334	524	1,690	1,650	53,574	1,247
32,000 UNDER 34,000	1,656	1,329	486	1,624	1,645	54,641	1,321
34,000 UNDER 36,000	1,481	1,231	405	1,454	1,490	51,792	1,368
36,000 UNDER 38,000	1,374	1,130	343	1,353	1,496	50,787	1,371
38,000 UNDER 40,000	1,252	1,080	289	1,242	1,359	48,832	1,342
40,000 UNDER 45,000	2,529	2,173	497	2,493	2,535	107,163	3,164
45,000 UNDER 50,000	1,804	1,611	326	1,785	1,991	88,404	2,764
50,000 UNDER 75,000	3,791	3,417	493	3,746	4,108	224,816	9,201
75,000 UNDER 100,000	798	717	71	788	833	67,482	3,621
100,000 AND OVER	614	526	32	607	629	106,263	8,740
TOTALS	66,449	33,736	26,315	48,891	41,465	$1,462,109	$42,835

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	SAN MATEO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,374	626	256	53	914	-$56,923	$288
$1 UNDER $2,000	10,656	908	4,564	164	1,239	8,578	6
2,000 UNDER 4,000	11,569	742	2,637	135	1,564	15,065	8
4,000 UNDER 6,000	12,922	1,122	3,608	3,845	2,552	64,774	35
6,000 UNDER 8,000	13,018	1,569	4,249	9,638	3,540	90,954	352
8,000 UNDER 10,000	12,259	2,013	4,640	8,664	4,032	110,275	769
10,000 UNDER 12,000	12,326	2,522	5,104	9,765	4,876	135,530	1,310
12,000 UNDER 14,000	12,527	2,665	5,508	11,209	5,245	162,779	2,081
14,000 UNDER 16,000	12,802	3,000	6,032	11,836	5,906	192,089	2,992
16,000 UNDER 18,000	12,243	3,068	6,021	11,551	5,939	208,010	3,833
18,000 UNDER 20,000	11,790	3,163	5,893	11,260	5,955	223,843	4,746
20,000 UNDER 22,000	10,945	3,355	5,413	10,506	5,776	229,562	5,383
22,000 UNDER 24,000	10,216	3,478	4,972	9,886	5,794	234,893	5,944
24,000 UNDER 26,000	9,720	3,696	4,604	9,445	5,900	242,930	6,602
26,000 UNDER 28,000	9,154	3,844	4,195	8,947	5,932	247,144	7,135
28,000 UNDER 30,000	8,575	4,001	3,684	8,388	6,086	248,603	7,441
30,000 UNDER 32,000	8,177	4,278	3,307	8,031	6,066	253,366	7,758
32,000 UNDER 34,000	7,620	4,292	2,903	7,514	6,092	251,354	7,881
34,000 UNDER 36,000	6,928	4,388	2,417	6,824	5,967	242,427	7,546
36,000 UNDER 38,000	6,580	4,356	2,127	6,493	5,964	243,380	7,822
38,000 UNDER 40,000	6,072	4,367	1,792	5,987	5,882	236,746	7,623
40,000 UNDER 45,000	13,346	10,295	3,390	13,195	13,185	565,688	18,667
45,000 UNDER 50,000	11,140	9,344	2,289	11,049	11,498	528,240	18,240
50,000 UNDER 75,000	28,523	25,255	3,781	28,314	29,644	1,705,660	70,214
75,000 UNDER 100,000	7,421	6,670	499	7,343	7,416	631,356	32,780
100,000 AND OVER	7,957	6,990	287	7,875	8,681	1,718,396	140,963
TOTALS	275,860	120,007	94,172	227,917	171,645	$8,754,719	$368,419

ADJUSTED GROSS INCOME CLASS	SANTA BARBARA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	933	436	225	44	567	-$21,573	$240
$1 UNDER $2,000	7,939	956	4,700	87	1,315	5,510	4
2,000 UNDER 4,000	7,426	640	2,793	106	1,477	22,442	10
4,000 UNDER 6,000	8,091	984	3,365	2,115	2,384	40,419	26
6,000 UNDER 8,000	7,998	1,356	3,694	5,485	3,048	55,884	196
8,000 UNDER 10,000	7,825	1,680	3,951	5,036	3,786	70,300	437
10,000 UNDER 12,000	7,550	2,016	3,934	5,544	4,140	82,926	714
12,000 UNDER 14,000	7,253	2,118	3,892	6,321	4,231	94,216	1,060
14,000 UNDER 16,000	6,581	2,126	3,595	6,087	4,022	98,645	1,378
16,000 UNDER 18,000	5,965	2,193	3,319	5,604	3,878	101,295	1,647
18,000 UNDER 20,000	5,472	2,207	2,951	5,184	3,691	103,971	1,915
20,000 UNDER 22,000	4,824	2,260	2,499	4,589	3,535	101,202	2,022
22,000 UNDER 24,000	4,574	2,271	2,286	4,419	3,428	105,131	2,312
24,000 UNDER 26,000	4,301	2,272	2,062	4,178	3,339	107,511	2,556
26,000 UNDER 28,000	4,116	2,366	1,838	4,016	3,415	111,122	2,740
28,000 UNDER 30,000	3,918	2,416	1,630	3,834	3,418	113,617	2,905
30,000 UNDER 32,000	3,596	2,416	1,410	3,509	3,341	111,395	2,939
32,000 UNDER 34,000	3,291	2,350	1,116	3,223	3,120	108,548	2,893
34,000 UNDER 36,000	3,027	2,305	937	2,976	3,023	105,865	2,870
36,000 UNDER 38,000	2,758	2,176	771	2,718	2,773	101,997	2,876
38,000 UNDER 40,000	2,455	1,962	669	2,425	2,428	95,703	2,853
40,000 UNDER 45,000	5,344	4,515	1,169	5,275	5,624	226,439	6,874
45,000 UNDER 50,000	4,302	3,685	770	4,252	4,466	204,063	6,912
50,000 UNDER 75,000	9,389	8,351	1,088	9,273	9,548	558,493	22,421
75,000 UNDER 100,000	2,286	1,954	152	2,255	2,337	194,669	10,310
100,000 AND OVER	2,555	2,115	114	2,534	2,477	542,312	43,548
TOTALS	133,769	60,126	54,930	101,089	88,811	$3,442,102	$124,658

ADJUSTED GROSS INCOME CLASS	SANTA CLARA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	2,392	1,180	486	111	1,735	-$78,626	$326
$1 UNDER $2,000	30,143	3,933	15,308	425	7,699	21,595	19
2,000 UNDER 4,000	28,768	1,960	7,267	363	5,641	86,809	35
4,000 UNDER 6,000	30,838	2,854	9,640	8,727	8,573	154,137	79
6,000 UNDER 8,000	29,977	3,833	10,910	21,882	10,384	209,587	796
8,000 UNDER 10,000	28,157	4,539	11,833	19,644	11,877	253,143	1,723
10,000 UNDER 12,000	27,579	5,270	12,731	21,731	13,122	303,180	2,938
12,000 UNDER 14,000	27,320	5,719	13,449	24,473	13,703	355,084	4,478
14,000 UNDER 16,000	26,837	6,024	13,939	24,974	14,474	402,404	6,236
16,000 UNDER 18,000	26,060	6,418	14,109	24,723	15,308	442,753	8,112
18,000 UNDER 20,000	25,033	6,673	13,755	24,003	15,168	475,338	9,936
20,000 UNDER 22,000	23,676	7,083	12,913	22,837	15,419	496,861	11,486
22,000 UNDER 24,000	21,877	7,235	11,694	21,249	14,942	502,974	12,677
24,000 UNDER 26,000	20,673	7,676	10,622	20,186	14,969	516,447	13,861
26,000 UNDER 28,000	19,765	8,101	9,957	19,367	14,531	533,642	15,236
28,000 UNDER 30,000	18,781	8,704	9,000	18,406	15,145	544,640	16,111
30,000 UNDER 32,000	18,126	9,015	8,220	17,849	15,455	561,709	17,275
32,000 UNDER 34,000	16,923	9,269	7,120	16,709	14,756	558,257	17,555
34,000 UNDER 36,000	15,829	9,511	6,188	15,624	15,055	553,735	17,537
36,000 UNDER 38,000	14,956	9,649	5,477	14,805	14,890	553,145	17,710
38,000 UNDER 40,000	13,792	9,585	4,487	13,644	14,228	537,599	17,197
40,000 UNDER 45,000	30,606	23,231	8,491	30,330	33,036	1,298,827	42,374
45,000 UNDER 50,000	25,540	21,076	5,713	25,338	29,185	1,211,471	41,441
50,000 UNDER 75,000	68,866	61,800	8,986	68,403	83,313	4,125,349	165,389
75,000 UNDER 100,000	17,275	15,847	1,074	17,151	21,300	1,464,835	74,679
100,000 AND OVER	12,302	11,093	473	12,167	16,384	2,745,396	194,001
TOTALS	622,091	267,278	233,842	505,121	450,292	$18,830,291	$709,207

ADJUSTED GROSS INCOME CLASS	SANTA CRUZ						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	585	262	138	20	381	-$9,826	$10
$1 UNDER $2,000	5,772	649	3,892	60	836	3,405	1
2,000 UNDER 4,000	4,802	500	2,068	63	1,354	14,632	2
4,000 UNDER 6,000	5,863	825	2,763	1,495	2,392	29,369	14
6,000 UNDER 8,000	5,659	1,079	2,864	3,621	2,822	39,523	127
8,000 UNDER 10,000	5,501	1,341	2,860	3,349	3,089	49,397	288
10,000 UNDER 12,000	5,166	1,447	2,762	3,709	3,293	56,743	464
12,000 UNDER 14,000	4,767	1,503	2,585	4,058	3,194	61,901	665
14,000 UNDER 16,000	4,375	1,541	2,435	3,934	3,312	65,571	852
16,000 UNDER 18,000	3,977	1,558	2,133	3,714	3,102	67,536	1,054
18,000 UNDER 20,000	3,486	1,502	1,843	3,294	2,855	66,145	1,155
20,000 UNDER 22,000	3,238	1,541	1,657	3,087	2,647	67,936	1,321
22,000 UNDER 24,000	3,161	1,624	1,527	3,046	2,722	72,708	1,552
24,000 UNDER 26,000	2,870	1,536	1,299	2,780	2,558	71,713	1,633
26,000 UNDER 28,000	2,614	1,509	1,149	2,555	2,292	70,588	1,713
28,000 UNDER 30,000	2,506	1,581	1,000	2,441	2,273	72,637	1,802
30,000 UNDER 32,000	2,284	1,465	844	2,243	2,163	70,801	1,878
32,000 UNDER 34,000	2,051	1,436	736	2,013	1,876	67,654	1,850
34,000 UNDER 36,000	1,837	1,310	576	1,817	1,858	64,262	1,815
36,000 UNDER 38,000	1,702	1,316	461	1,667	1,829	62,959	1,745
38,000 UNDER 40,000	1,519	1,202	380	1,496	1,549	59,248	1,716
40,000 UNDER 45,000	3,203	2,647	685	3,161	3,431	135,774	4,150
45,000 UNDER 50,000	2,511	2,157	428	2,487	2,562	119,072	3,934
50,000 UNDER 75,000	5,428	4,800	583	5,376	5,831	322,483	12,956
75,000 UNDER 100,000	1,308	1,174	64	1,296	1,452	111,375	5,818
100,000 AND OVER	1,094	957	39	1,087	1,136	197,139	15,699
TOTALS	87,279	38,462	37,771	63,869	62,729	$2,810,745	$64,214

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	SHASTA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	333	219	56	10	234	-$4,515	$10
$1 UNDER $2,000	5,065	1,101	3,668	45	1,255	2,257	1
2,000 UNDER 4,000	2,834	541	953	36	748	8,563	1
4,000 UNDER 6,000	3,176	770	1,219	701	1,087	15,914	7
6,000 UNDER 8,000	3,164	1,043	1,313	1,700	1,323	22,139	59
8,000 UNDER 10,000	2,852	1,116	1,199	1,407	1,361	25,618	120
10,000 UNDER 12,000	2,807	1,346	1,138	1,753	1,565	30,869	186
12,000 UNDER 14,000	2,419	1,321	976	1,959	1,537	31,442	242
14,000 UNDER 16,000	2,258	1,291	879	1,993	1,535	33,788	329
16,000 UNDER 18,000	2,016	1,262	743	1,830	1,465	34,244	403
18,000 UNDER 20,000	1,908	1,297	697	1,780	1,545	36,226	475
20,000 UNDER 22,000	1,714	1,254	574	1,631	1,515	36,009	526
22,000 UNDER 24,000	1,624	1,199	520	1,560	1,597	37,331	608
24,000 UNDER 26,000	1,590	1,243	461	1,538	1,584	39,764	712
26,000 UNDER 28,000	1,549	1,229	419	1,515	1,620	41,818	823
28,000 UNDER 30,000	1,405	1,140	289	1,372	1,560	40,718	842
30,000 UNDER 32,000	1,319	1,122	280	1,295	1,486	40,870	912
32,000 UNDER 34,000	1,193	1,042	195	1,180	1,413	39,326	918
34,000 UNDER 36,000	1,016	928	159	1,003	1,138	35,539	866
36,000 UNDER 38,000	919	836	120	905	1,124	33,963	856
38,000 UNDER 40,000	794	720	95	785	944	30,946	854
40,000 UNDER 45,000	1,525	1,432	158	1,502	1,809	64,601	1,897
45,000 UNDER 50,000	985	922	81	984	1,145	46,579	1,548
50,000 UNDER 75,000	1,678	1,574	99	1,672	1,929	98,004	4,027
75,000 UNDER 100,000	327	299	9	327	356	28,071	1,652
100,000 AND OVER	317	288	5	314	414	254,192	4,448
TOTALS	46,787	26,535	16,303	30,797	33,289	$1,104,276	$23,322

ADJUSTED GROSS INCOME CLASS	SIERRA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	20	13	*	-	10	-$168	+
$1 UNDER $2,000	86	18	57	-	14	45	+
2,000 UNDER 4,000	79	17	25	*	18	232	+
4,000 UNDER 6,000	70	20	26	15	25	357	+
6,000 UNDER 8,000	76	28	21	42	17	525	2
8,000 UNDER 10,000	55	21	16	31	16	691	3
10,000 UNDER 12,000	63	30	22	43	42	694	4
12,000 UNDER 14,000	71	41	21	59	40	915	7
14,000 UNDER 16,000	63	34	26	54	49	943	11
16,000 UNDER 18,000	54	31	26	52	26	916	13
18,000 UNDER 20,000	59	36	19	57	46	1,112	17
20,000 UNDER 22,000	51	35	21	51	40	1,079	19
22,000 UNDER 24,000	45	33	15	44	25	1,036	19
24,000 UNDER 26,000	61	50	16	57	67	1,524	26
26,000 UNDER 28,000	39	36	11	38	53	1,049	17
28,000 UNDER 30,000	37	32	8	36	24	1,077	23
30,000 UNDER 32,000	30	27	8	30	32	932	23
32,000 UNDER 34,000	27	23	11	27	36	887	24
34,000 UNDER 36,000	33	29	6	33	46	1,155	27
36,000 UNDER 38,000	16	14	5	16	14	594	19
38,000 UNDER 40,000	12	12	*	12	12	466	14
40,000 UNDER 45,000	35	29	4	35	40	1,493	48
45,000 UNDER 50,000	19	18	4	19	32	896	33
50,000 UNDER 75,000	23	22	*	23	23	1,313	55
75,000 UNDER 100,000	7	4	-	7	*	546	32
100,000 AND OVER	3	3	-	*	*	1,049	88
TOTALS	1,134	656	374	785	754	$21,158	$524

ADJUSTED GROSS INCOME CLASS	SISKIYOU						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	235	167	15	6	186	-$5,857	$4
$1 UNDER $2,000	1,444	360	906	16	505	767	1
2,000 UNDER 4,000	923	216	286	7	312	2,766	+
4,000 UNDER 6,000	1,071	295	373	204	529	5,351	2
6,000 UNDER 8,000	1,142	407	394	563	578	7,976	19
8,000 UNDER 10,000	984	447	304	619	501	8,831	35
10,000 UNDER 12,000	918	457	277	577	510	10,091	56
12,000 UNDER 14,000	910	504	277	755	642	11,819	89
14,000 UNDER 16,000	775	471	240	688	570	11,572	111
16,000 UNDER 18,000	705	477	172	653	537	11,981	136
18,000 UNDER 20,000	652	457	167	611	547	12,391	165
20,000 UNDER 22,000	623	469	139	603	604	13,112	200
22,000 UNDER 24,000	614	476	156	596	575	14,102	242
24,000 UNDER 26,000	553	447	117	536	609	13,816	259
26,000 UNDER 28,000	545	434	100	534	557	14,732	306
28,000 UNDER 30,000	436	353	70	421	512	12,630	272
30,000 UNDER 32,000	398	345	54	389	486	12,314	298
32,000 UNDER 34,000	324	288	54	316	359	10,671	247
34,000 UNDER 36,000	276	247	36	270	319	9,667	236
36,000 UNDER 38,000	247	222	30	243	273	9,140	252
38,000 UNDER 40,000	205	187	25	201	250	7,983	228
40,000 UNDER 45,000	376	351	43	373	466	15,906	487
45,000 UNDER 50,000	268	244	13	266	287	12,676	448
50,000 UNDER 75,000	413	385	21	410	425	24,143	1,045
75,000 UNDER 100,000	96	84	8	95	85	8,229	520
100,000 AND OVER	83	75	4	83	71	14,427	1,233
TOTALS	15,216	8,865	4,279	9,835	11,295	$271,234	$6,877

ADJUSTED GROSS INCOME CLASS	SOLANO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	361	189	60	10	258	- $4,740	$9
$1 UNDER $2,000	6,599	781	3,801	77	1,487	4,004	1
2,000 UNDER 4,000	4,644	480	1,280	40	1,297	14,070	+
4,000 UNDER 6,000	4,956	688	1,620	1,249	1,773	24,833	11
6,000 UNDER 8,000	4,983	980	1,833	3,113	2,098	34,956	115
8,000 UNDER 10,000	4,941	1,259	1,952	2,840	2,484	44,406	241
10,000 UNDER 12,000	4,592	1,454	1,931	3,134	2,687	50,499	372
12,000 UNDER 14,000	4,497	1,570	2,042	3,781	2,918	58,545	580
14,000 UNDER 16,000	4,249	1,576	1,896	3,773	3,046	63,738	756
16,000 UNDER 18,000	4,025	1,776	1,781	3,641	3,056	68,361	933
18,000 UNDER 20,000	3,667	1,663	1,598	3,388	2,918	69,605	1,111
20,000 UNDER 22,000	3,510	1,770	1,406	3,291	2,895	73,602	1,310
22,000 UNDER 24,000	3,311	1,806	1,351	3,131	2,895	76,110	1,481
24,000 UNDER 26,000	3,357	1,992	1,261	3,213	3,069	83,937	1,742
26,000 UNDER 28,000	3,428	2,193	1,206	3,339	3,422	92,587	2,060
28,000 UNDER 30,000	3,284	2,124	1,046	3,210	3,440	95,191	2,273
30,000 UNDER 32,000	3,256	2,364	942	3,172	3,760	100,888	2,387
32,000 UNDER 34,000	3,001	2,276	784	2,931	3,784	99,060	2,422
34,000 UNDER 36,000	3,144	2,524	741	3,097	4,050	109,994	2,774
36,000 UNDER 38,000	2,788	2,321	564	2,752	3,633	103,124	2,696
38,000 UNDER 40,000	2,554	2,191	503	2,521	3,372	99,547	2,489
40,000 UNDER 45,000	5,401	4,871	820	5,331	7,200	229,038	6,445
45,000 UNDER 50,000	4,149	3,893	463	4,104	5,673	196,447	6,036
50,000 UNDER 75,000	7,364	7,038	524	7,305	9,922	429,203	16,246
75,000 UNDER 100,000	876	807	28	868	1,187	73,894	3,867
100,000 AND OVER	504	437	9	502	488	92,250	7,732
TOTALS	97,441	51,023	31,442	73,813	82,699	$2,383,141	$66,289

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	SONOMA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	875	433	203	39	568	-$13,114	$179
$1 UNDER $2,000	8,715	1,263	5,473	95	1,337	5,109	2
2,000 UNDER 4,000	6,933	694	2,339	90	1,413	21,030	3
4,000 UNDER 6,000	8,107	1,043	3,144	2,283	2,165	40,793	21
6,000 UNDER 8,000	8,232	1,446	3,569	5,406	2,548	57,613	193
8,000 UNDER 10,000	7,763	1,759	3,556	4,882	2,933	69,887	428
10,000 UNDER 12,000	7,559	2,095	3,670	5,543	3,192	82,979	704
12,000 UNDER 14,000	6,957	2,192	3,418	5,971	3,338	90,313	977
14,000 UNDER 16,000	6,618	2,273	3,302	6,004	3,385	99,201	1,330
16,000 UNDER 18,000	6,848	2,316	3,040	5,584	3,284	102,738	1,607
18,000 UNDER 20,000	5,654	2,486	2,739	5,259	3,517	107,411	1,852
20,000 UNDER 22,000	5,271	2,511	2,501	4,999	3,455	110,593	2,134
22,000 UNDER 24,000	4,978	2,676	2,199	4,777	3,462	114,430	2,355
24,000 UNDER 26,000	4,610	2,690	1,890	4,432	3,621	115,232	2,499
26,000 UNDER 28,000	4,568	2,849	1,757	4,419	3,727	123,326	2,826
28,000 UNDER 30,000	4,292	2,802	1,536	4,190	3,675	124,427	3,060
30,000 UNDER 32,000	4,073	2,830	1,292	3,978	3,855	126,193	3,159
32,000 UNDER 34,000	3,795	2,851	1,163	3,724	3,814	125,183	3,225
34,000 UNDER 36,000	3,371	2,624	883	3,310	3,483	117,989	3,157
36,000 UNDER 38,000	3,093	2,541	762	3,044	3,236	114,355	3,086
38,000 UNDER 40,000	2,869	2,427	624	2,832	3,234	111,845	3,132
40,000 UNDER 45,000	6,028	5,266	1,127	5,964	6,835	255,318	7,636
45,000 UNDER 50,000	4,516	4,056	688	4,475	5,170	214,126	7,043
50,000 UNDER 75,000	9,197	8,450	846	9,104	10,513	542,341	21,689
75,000 UNDER 100,000	1,832	1,660	93	1,814	1,997	155,181	8,264
100,000 AND OVER	1,522	1,335	37	1,505	1,625	278,628	22,789
TOTALS	137,476	65,568	51,851	103,723	89,379	$3,293,127	$103,270

ADJUSTED GROSS INCOME CLASS	STANISLAUS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,029	789	129	41	937	-$27,062	$69
$1 UNDER $2,000	11,383	2,447	7,567	115	4,065	5,952	2
2,000 UNDER 4,000	7,341	1,236	2,382	82	3,163	22,234	1
4,000 UNDER 6,000	7,998	1,804	2,931	1,037	4,269	40,078	20
6,000 UNDER 8,000	7,314	2,079	2,961	4,127	4,092	51,008	145
8,000 UNDER 10,000	6,677	2,357	2,088	3,387	4,483	60,021	290
10,000 UNDER 12,000	6,148	2,558	2,755	4,028	4,420	67,557	455
12,000 UNDER 14,000	5,763	2,611	2,643	4,798	4,821	74,872	658
14,000 UNDER 16,000	5,536	2,678	2,682	4,998	5,182	82,926	967
16,000 UNDER 18,000	4,750	2,567	2,165	4,435	4,490	80,699	1,057
18,000 UNDER 20,000	4,519	2,651	1,965	4,281	4,476	86,159	1,266
20,000 UNDER 22,000	4,166	2,663	1,702	4,025	4,257	87,433	1,436
22,000 UNDER 24,000	4,014	2,796	1,509	3,876	4,152	92,324	1,631
24,000 UNDER 26,000	3,699	2,663	1,255	3,583	4,071	92,486	1,793
26,000 UNDER 28,000	3,413	2,550	1,075	3,330	3,884	92,157	1,913
28,000 UNDER 30,000	3,223	2,508	882	3,163	3,898	93,351	2,023
30,000 UNDER 32,000	3,085	2,490	740	3,040	3,620	95,587	2,209
32,000 UNDER 34,000	2,688	2,270	564	2,666	3,307	88,662	2,138
34,000 UNDER 36,000	2,272	1,974	408	2,230	2,883	79,466	1,969
36,000 UNDER 38,000	2,019	1,796	342	2,000	2,537	74,685	1,975
38,000 UNDER 40,000	1,691	1,540	227	1,675	2,055	65,906	1,789
40,000 UNDER 45,000	3,444	3,181	415	3,421	4,205	146,019	4,288
45,000 UNDER 50,000	2,425	2,281	223	2,413	2,979	114,677	3,776
50,000 UNDER 75,000	4,207	3,936	243	4,183	4,821	247,016	10,279
75,000 UNDER 100,000	886	742	32	799	933	68,003	3,910
100,000 AND OVER	933	833	21	928	1,119	185,662	15,539
TOTALS	110,563	57,912	40,706	73,453	93,031	$2,168,678	$61,538

ADJUSTED GROSS INCOME CLASS	SUTTER						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	294	209	*	9	248	-$9,144	$18
$1 UNDER $2,000	1,867	392	1,250	14	517	927	*
2,000 UNDER 4,000	1,329	281	439	16	513	4,039	2
4,000 UNDER 6,000	1,482	414	573	296	815	7,392	2
6,000 UNDER 8,000	1,465	559	591	728	964	10,250	26
8,000 UNDER 10,000	1,309	535	582	620	1,022	11,748	56
10,000 UNDER 12,000	1,247	588	604	770	981	13,668	86
12,000 UNDER 14,000	1,140	600	536	911	1,126	14,820	114
14,000 UNDER 16,000	1,088	615	460	961	1,018	16,296	158
16,000 UNDER 18,000	947	570	392	878	897	16,083	190
18,000 UNDER 20,000	776	466	312	726	659	14,721	214
20,000 UNDER 22,000	710	479	243	670	696	14,883	225
22,000 UNDER 24,000	633	466	194	609	612	14,536	244
24,000 UNDER 26,000	633	445	166	621	599	15,795	303
26,000 UNDER 28,000	588	464	162	573	625	15,855	309
28,000 UNDER 30,000	535	433	117	525	612	15,487	324
30,000 UNDER 32,000	510	431	113	501	562	15,813	365
32,000 UNDER 34,000	460	397	74	450	515	15,167	348
34,000 UNDER 36,000	386	333	63	381	442	13,500	345
36,000 UNDER 38,000	354	313	56	346	421	13,082	343
38,000 UNDER 40,000	279	255	32	277	326	10,869	308
40,000 UNDER 45,000	608	568	50	601	691	25,754	765
45,000 UNDER 50,000	441	412	26	437	491	20,943	695
50,000 UNDER 75,000	866	821	42	865	950	50,501	2,157
75,000 UNDER 100,000	190	165	*	189	211	16,209	985
100,000 AND OVER	166	151	*	166	189	25,687	1,989
TOTALS	20,303	11,362	7,106	13,148	16,702	$384,881	$18,563

ADJUSTED GROSS INCOME CLASS	TEHAMA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	155	102	11	*	96	-$5,053	*
$1 UNDER $2,000	1,347	374	952	*	381	614	*
2,000 UNDER 4,000	829	177	284	17	276	2,493	*
4,000 UNDER 6,000	961	261	324	213	439	4,845	2
6,000 UNDER 8,000	987	338	342	521	475	6,889	19
8,000 UNDER 10,000	884	376	306	397	445	7,952	33
10,000 UNDER 12,000	859	474	297	523	533	9,477	50
12,000 UNDER 14,000	771	433	273	645	527	10,019	75
14,000 UNDER 16,000	703	435	213	622	490	10,495	98
16,000 UNDER 18,000	663	437	210	608	528	11,266	126
18,000 UNDER 20,000	594	444	164	552	505	11,269	142
20,000 UNDER 22,000	575	419	173	548	559	12,075	187
22,000 UNDER 24,000	530	394	151	507	501	12,188	214
24,000 UNDER 26,000	493	368	133	468	503	12,318	235
26,000 UNDER 28,000	479	396	122	467	530	12,917	257
28,000 UNDER 30,000	408	356	76	403	451	11,830	250
30,000 UNDER 32,000	351	305	86	342	372	10,857	253
32,000 UNDER 34,000	317	272	67	310	403	10,443	269
34,000 UNDER 36,000	261	237	36	259	292	9,141	236
36,000 UNDER 38,000	278	253	34	276	341	10,271	288
38,000 UNDER 40,000	231	220	24	230	290	8,979	251
40,000 UNDER 45,000	369	338	33	365	435	15,607	491
45,000 UNDER 50,000	242	224	20	239	264	11,452	405
50,000 UNDER 75,000	379	359	24	377	387	22,050	941
75,000 UNDER 100,000	61	58	3	61	47	5,104	320
100,000 AND OVER	58	49	-	58	40	8,046	715
TOTALS	13,785	8,099	4,358	9,016	10,078	$243,624	$5,857

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1984 Taxable Year

	TRINITY						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	61	38	11	-	39	-$745	+
$1 UNDER $2,000	340	100	198	*	106	198	+
2,000 UNDER 4,000	229	64	77	*	93	678	+
4,000 UNDER 6,000	287	95	93	57	128	1,439	+
6,000 UNDER 8,000	308	136	111	138	133	2,139	5
8,000 UNDER 10,000	276	122	80	114	131	2,484	10
10,000 UNDER 12,000	240	135	80	146	134	2,647	13
~~12,000 UNDER~~ 14,000	218	134	73	185	124	2,831	19
14,000 UNDER 16,000	198	133	53	171	121	2,983	27
16,000 UNDER 18,000	201	145	65	181	162	3,405	37
18,000 UNDER 20,000	177	133	49	161	136	3,345	43
20,000 UNDER 22,000	156	125	40	149	131	3,279	46
22,000 UNDER 24,000	158	114	51	152	138	3,636	62
24,000 UNDER 26,000	148	117	42	140	151	3,693	70
26,000 UNDER 28,000	142	108	42	139	149	3,832	84
28,000 UNDER 30,000	145	130	42	141	201	4,190	80
30,000 UNDER 32,000	95	86	24	94	139	2,940	63
32,000 UNDER 34,000	100	85	18	98	106	3,288	79
34,000 UNDER 36,000	75	67	14	72	77	2,629	65
36,000 UNDER 38,000	69	62	9	69	71	2,547	72
38,000 UNDER 40,000	59	56	8	59	70	2,299	64
40,000 UNDER 45,000	112	104	14	112	104	4,752	147
45,000 UNDER 50,000	69	64	4	68	83	3,251	113
50,000 UNDER 75,000	94	92	5	94	76	5,445	231
75,000 UNDER 100,000	21	21	-	21	18	1,774	98
100,000 AND OVER	6	5	-	*	8	716	40
TOTALS	3,984	2,471	1,283	2,570	2,829	$69,677	$1,468

	TULARE						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	986	691	93	59	922	-$27,478	$185
$1 UNDER $2,000	7,577	1,952	4,993	70	3,823	4,238	4
2,000 UNDER 4,000	6,489	1,799	2,374	69	5,383	19,807	3
4,000 UNDER 6,000	7,680	2,537	3,218	1,308	7,711	38,408	14
6,000 UNDER 8,000	7,013	2,727	3,063	3,063	7,254	48,837	107
8,000 UNDER 10,000	5,886	2,536	2,474	2,489	5,829	52,778	212
10,000 UNDER 12,000	5,295	2,617	2,212	2,988	5,560	58,090	318
12,000 UNDER 14,000	5,005	2,751	2,181	3,953	5,927	64,984	469
14,000 UNDER 16,000	4,392	2,551	1,836	3,862	5,210	65,824	620
16,000 UNDER 18,000	3,852	2,452	1,598	3,576	4,498	65,397	744
18,000 UNDER 20,000	3,408	2,265	1,319	3,229	3,863	64,664	871
20,000 UNDER 22,000	3,241	2,288	1,130	3,116	3,882	68,016	1,019
22,000 UNDER 24,000	2,805	2,100	868	2,710	3,355	64,465	1,065
24,000 UNDER 26,000	2,644	2,057	776	2,565	3,265	66,060	1,181
26,000 UNDER 28,000	2,476	2,022	615	2,402	3,103	66,805	1,275
28,000 UNDER 30,000	2,175	1,792	487	2,131	2,754	63,055	1,311
30,000 UNDER 32,000	1,985	1,721	434	1,943	2,531	61,494	1,332
32,000 UNDER 34,000	1,725	1,509	305	1,699	2,113	56,894	1,318
34,000 UNDER 36,000	1,504	1,379	238	1,480	1,961	52,618	1,263
36,000 UNDER 38,000	1,342	1,211	195	1,320	1,749	49,621	1,269
38,000 UNDER 40,000	1,171	1,081	133	1,156	1,428	45,639	1,231
40,000 UNDER 45,000	2,289	2,139	217	2,265	2,990	96,990	2,835
45,000 UNDER 50,000	1,528	1,432	105	1,517	1,903	72,368	2,399
50,000 UNDER 75,000	2,855	2,648	126	2,826	3,432	167,908	7,060
75,000 UNDER 100,000	627	560	29	623	660	53,376	3,197
100,000 AND OVER	651	569	21	646	670	107,076	8,080
TOTALS	86,601	49,386	31,032	53,065	91,776	$1,547,934	$40,182

	TUOLUMNE						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	154	94	22	4	95	-$3,815	+
$1 UNDER $2,000	1,218	230	771	11	287	701	+
2,000 UNDER 4,000	975	192	304	12	241	2,934	+
4,000 UNDER 6,000	975	227	344	228	286	4,873	2
6,000 UNDER 8,000	1,006	300	375	545	331	7,061	20
8,000 UNDER 10,000	907	346	341	461	364	8,133	39
10,000 UNDER 12,000	895	454	316	543	461	9,804	52
12,000 UNDER 14,000	910	495	309	744	495	11,827	89
14,000 UNDER 16,000	783	469	273	661	496	11,738	112
16,000 UNDER 18,000	698	457	231	631	469	11,881	134
18,000 UNDER 20,000	605	422	174	553	470	11,478	144
20,000 UNDER 22,000	579	422	171	550	433	12,150	179
22,000 UNDER 24,000	556	413	161	529	449	12,768	213
24,000 UNDER 26,000	472	358	132	461	391	11,807	216
26,000 UNDER 28,000	528	426	120	513	500	14,273	270
28,000 UNDER 30,000	411	338	104	400	410	11,923	256
30,000 UNDER 32,000	388	330	86	382	368	12,089	265
32,000 UNDER 34,000	368	311	75	362	361	12,123	283
34,000 UNDER 36,000	307	268	53	302	316	10,734	263
36,000 UNDER 38,000	294	259	42	286	301	10,873	277
38,000 UNDER 40,000	241	223	20	239	265	9,386	244
40,000 UNDER 45,000	474	428	72	472	491	20,092	618
45,000 UNDER 50,000	305	284	32	304	270	14,437	473
50,000 UNDER 75,000	517	468	45	512	453	30,134	1,237
75,000 UNDER 100,000	115	105	6	115	81	9,714	339
100,000 AND OVER	85	76	7	84	65	12,598	792
TOTALS	14,766	8,387	4,586	9,904	9,149	$281,636	$6,909

FOOTNOTES FOLLOW THIS SECTION.

	VENTURA						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,055	571	195	42	867	-$19,759	$81
$1 UNDER $2,000	12,066	1,830	6,182	174	2,646	8,719	20
2,000 UNDER 4,000	11,965	1,535	3,268	155	4,489	36,225	5
4,000 UNDER 6,000	13,524	2,366	4,554	3,248	7,184	67,658	31
6,000 UNDER 8,000	12,496	2,606	4,911	7,781	7,218	87,325	271
8,000 UNDER 10,000	11,705	3,077	5,148	6,871	7,836	105,299	593
10,000 UNDER 12,000	10,807	3,327	4,983	7,329	7,779	118,761	922
12,000 UNDER 14,000	10,602	3,612	5,113	8,644	8,489	137,786	1,390
14,000 UNDER 16,000	10,130	3,768	4,989	8,830	8,610	151,829	1,840
16,000 UNDER 18,000	9,118	3,673	4,455	8,227	8,242	154,861	2,239
18,000 UNDER 20,000	8,449	3,726	3,977	7,828	7,712	160,410	2,639
20,000 UNDER 22,000	7,747	3,860	3,567	7,198	7,391	162,631	2,903
22,000 UNDER 24,000	7,358	3,953	3,263	6,951	7,165	169,173	3,312
24,000 UNDER 26,000	6,997	3,963	2,954	6,660	6,885	174,861	3,701
26,000 UNDER 28,000	6,817	4,155	2,624	6,555	6,705	183,984	4,063
28,000 UNDER 30,000	6,670	4,426	2,403	6,479	7,177	193,445	4,438
30,000 UNDER 32,000	6,496	4,462	2,115	6,353	7,128	201,331	4,844
32,000 UNDER 34,000	6,139	4,521	1,818	6,000	7,250	202,512	4,911
34,000 UNDER 36,000	5,678	4,417	1,513	5,574	7,010	198,406	4,940
36,000 UNDER 38,000	5,332	4,304	1,326	5,259	6,574	197,174	5,076
38,000 UNDER 40,000	5,080	4,270	1,063	5,020	6,416	198,066	5,174
40,000 UNDER 45,000	11,101	9,734	1,965	10,966	14,445	470,919	12,985
45,000 UNDER 50,000	9,607	8,739	1,342	9,529	12,690	455,391	13,763
50,000 UNDER 75,000	21,370	19,988	1,739	21,220	28,451	1,266,890	46,881
75,000 UNDER 100,000	4,394	4,114	199	4,347	5,835	371,669	18,216
100,000 AND OVER	3,103	2,794	100	3,051	4,044	560,834	41,877
TOTALS	225,798	117,791	75,766	170,291	206,238	$6,016,400	$187,115

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1984 Taxable Year

	YOLO						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	329	206	39	16	232	-$14,240	$12
$1 UNDER $2,000	4,685	599	3,332	42	793	2,569	+
2,000 UNDER 4,000	3,496	404	1,599	46	901	10,609	+
4,000 UNDER 6,000	3,419	530	1,592	867	1,177	17,051	7
6,000 UNDER 8,000	2,948	631	1,518	1,935	1,288	20,602	68
8,000 UNDER 10,000	2,755	812	1,435	1,639	1,491	24,770	142
10,000 UNDER 12,600	2,438	843	1,275	1,688	1,544	26,801	211
12,000 UNDER 14,000	2,268	861	1,198	1,935	1,590	29,496	299
14,000 UNDER 16,000	2,228	873	1,213	2,057	1,685	33,394	436
16,000 UNDER 18,000	2,036	870	1,039	1,893	1,577	34,585	514
18,000 UNDER 20,000	1,829	901	891	1,736	1,562	34,733	577
20,000 UNDER 22,000	1,557	814	706	1,510	1,121	32,682	625
22,000 UNDER 24,000	1,524	864	641	1,472	1,233	35,056	707
24,000 UNDER 26,000	1,467	878	584	1,425	1,298	36,661	804
26,000 UNDER 28,000	1,366	876	437	1,321	1,194	36,849	827
28,000 UNDER 30,000	1,267	916	399	1,241	1,248	36,752	834
30,000 UNDER 32,000	1,174	873	314	1,147	1,214	36,360	874
32,000 UNDER 34,000	1,085	815	249	1,069	1,118	35,757	929
34,000 UNDER 36,000	925	752	207	908	1,048	32,321	852
36,000 UNDER 38,000	851	698	135	843	910	31,482	852
38,000 UNDER 40,000	738	606	125	724	862	28,768	829
40,000 UNDER 45,000	1,659	1,458	188	1,638	1,863	70,278	2,140
45,000 UNDER 50,000	1,253	1,130	127	1,241	1,385	59,353	1,980
50,000 UNDER 75,000	2,593	2,402	149	2,569	3,043	152,701	6,370
75,000 UNDER 100,000	597	540	20	590	706	50,808	2,833
100,000 AND OVER	560	437	13	550	582	165,200	7,515
TOTALS	47,047	21,589	19,425	32,102	32,665	$1,061,398	$31,237

	YUBA						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	181	105	14	*	122	- $3,826	+
$1 UNDER $2,000	2,299	551	1,720	16	834	886	+
2,000 UNDER 4,000	1,067	250	376	*	522	3,216	+
4,000 UNDER 6,000	1,170	346	425	230	661	5,868	2
6,000 UNDER 8,000	1,301	498	468	622	870	9,128	22
8,000 UNDER 10,000	1,113	489	437	488	731	9,987	41
10,000 UNDER 12,000	1,087	588	395	625	901	11,915	61
12,000 UNDER 14,000	973	559	363	798	889	12,647	90
14,000 UNDER 16,000	861	562	274	762	913	12,859	105
16,000 UNDER 18,000	809	536	249	746	814	13,759	148
18,000 UNDER 20,000	648	441	196	616	658	12,258	156
20,000 UNDER 22,000	593	438	172	573	627	12,412	200
22,000 UNDER 24,000	552	422	147	536	596	12,720	203
24,000 UNDER 26,000	433	334	101	424	492	10,828	199
26,000 UNDER 28,000	473	389	116	466	547	12,772	240
28,000 UNDER 30,000	381	326	81	374	432	11,059	227
30,000 UNDER 32,000	381	325	78	374	417	11,808	264
32,000 UNDER 34,000	310	272	61	308	388	10,205	238
34,000 UNDER 36,000	276	248	36	276	316	9,659	241
36,000 UNDER 38,000	202	174	21	198	206	7,470	203
38,000 UNDER 40,000	186	164	26	186	199	7,254	218
40,000 UNDER 45,000	380	357	45	378	430	16,024	478
45,000 UNDER 50,000	187	174	17	186	183	8,836	301
50,000 UNDER 75,000	367	343	13	365	402	21,156	895
75,000 UNDER 100,000	56	48	*	56	38	4,825	286
100,000 AND OVER	48	39	*	48	31	8,045	646
TOTALS	16,334	8,978	5,836	9,666	13,219	$253,770	$5,456

	UNALLOCATED						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	662	330	168	16	504	-$17,971	$40
$1 UNDER $2,000	6,274	932	3,200	63	2,440	3,801	18
2,000 UNDER 4,000	5,140	748	1,878	46	2,753	15,437	1
4,000 UNDER 6,000	5,478	975	2,354	1,170	3,804	27,338	13
6,000 UNDER 8,000	5,410	1,134	2,402	3,066	4,512	37,935	124
8,000 UNDER 10,000	5,267	1,279	2,529	3,007	4,542	47,232	252
10,000 UNDER 12,000	4,593	1,360	2,425	2,981	4,577	50,482	367
12,000 UNDER 14,000	4,078	1,334	2,189	3,347	4,111	52,814	506
14,000 UNDER 16,000	3,623	1,245	2,004	3,211	3,650	54,246	666
16,000 UNDER 18,000	3,143	1,232	1,729	2,867	3,204	53,361	769
18,000 UNDER 20,000	2,905	1,207	1,536	2,689	2,956	55,136	911
20,000 UNDER 22,000	2,548	1,120	1,317	2,386	2,544	53,456	991
22,000 UNDER 24,000	2,227	1,059	1,114	2,119	2,320	51,221	1,028
24,000 UNDER 26,000	2,176	1,081	1,085	2,080	2,208	54,397	1,212
26,000 UNDER 28,000	1,963	1,082	897	1,884	2,167	52,984	1,228
28,000 UNDER 30,000	1,808	1,071	805	1,751	1,906	52,420	1,277
30,000 UNDER 32,000	1,690	1,003	782	1,636	1,809	52,355	1,338
32,000 UNDER 34,000	1,543	981	594	1,493	1,724	50,846	1,379
34,000 UNDER 36,000	1,402	959	519	1,365	1,609	49,047	1,319
36,000 UNDER 38,000	1,283	925	431	1,246	1,377	47,454	1,293
38,000 UNDER 40,000	1,128	852	369	1,104	1,290	43,981	1,236
40,000 UNDER 45,000	2,432	1,938	682	2,381	2,836	103,197	2,972
45,000 UNDER 50,000	1,841	1,543	409	1,816	2,178	87,337	2,669
50,000 UNDER 75,000	4,131	3,581	671	4,060	4,733	245,407	8,834
75,000 UNDER 100,000	1,103	960	109	1,083	1,241	94,333	4,385
100,000 AND OVER	1,223	1,032	73	1,196	1,441	277,063	19,742
TOTALS	75,063	30,963	32,191	50,063	68,436	$1,695,309	$54,570

	RESIDENT-OUT-OF-STATE-ADDRESS						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	803	403	127	31	540	-$19,757	$77
$1 UNDER $2,000	5,481	1,145	1,379	106	1,637	4,598	1
2,000 UNDER 4,000	5,736	841	1,461	68	1,570	17,272	+
4,000 UNDER 6,000	6,064	984	1,947	1,554	1,968	30,352	14
6,000 UNDER 8,000	5,890	1,237	2,192	3,777	2,385	41,162	136
8,000 UNDER 10,000	5,322	1,406	2,214	3,251	2,455	47,767	279
10,000 UNDER 12,000	4,714	1,462	2,203	3,377	2,597	51,700	433
12,000 UNDER 14,000	4,176	1,404	2,007	3,621	2,595	54,206	585
14,000 UNDER 16,000	3,556	1,301	1,84[illegible]	3,251	2,153	53,234	787
16,000 UNDER 18,000	3,246	1,199	1,711	3,034	1,952	55,104	909
18,000 UNDER 20,000	2,758	1,121	1,473	2,592	1,662	52,295	987
20,000 UNDER 22,000	2,442	1,023	1,239	2,330	1,600	51,240	1,082
22,000 UNDER 24,000	2,238	954	1,219	2,153	1,441	51,442	1,224
24,000 UNDER 26,000	2,014	944	1,064	1,949	1,276	50,343	1,305
26,000 UNDER 28,000	1,799	850	860	1,762	1,303	48,558	1,329
28,000 UNDER 30,000	1,678	849	809	1,656	1,207	48,626	1,415
30,000 UNDER 32,000	1,573	868	771	1,546	1,089	48,739	1,477
32,000 UNDER 34,000	1,393	823	673	1,376	1,040	45,941	1,439
34,000 UNDER 36,000	1,295	822	567	1,280	1,008	45,274	1,415
36,000 UNDER 38,000	1,136	726	472	1,126	853	42,031	1,376
38,000 UNDER 40,000	1,027	681	425	1,015	845	40,840	1,378
40,000 UNDER 45,000	2,187	1,563	796	2,173	1,856	92,765	3,211
45,000 UNDER 50,000	1,608	1,196	564	1,594	1,443	76,199	2,863
50,000 UNDER 75,000	4,130	3,298	1,082	4,101	3,770	247,445	10,720
75,000 UNDER 100,000	1,179	953	203	1,165	1,191	100,562	5,330
100,000 AND OVER	1,458	1,040	173	1,449	1,445	400,323	34,984
TOTALS	74,903	29,093	29,470	51,337	42,881	$1,777,461	$74,676

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1984 Taxable Year

ADJUSTED GROSS INCOME CLASS	NONRESIDENT						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	2,170	1,364	74	89	1,648	-$754,015	$435
$1 UNDER $2,000	4,613	1,408	677	93	1,495	2,958	298
2,000 UNDER 4,000	5,640	921	868	104	1,416	17,385	5
4,000 UNDER 6,000	8,159	1,487	1,547	2,146	2,417	41,185	15
6,000 UNDER 8,000	9,373	2,120	2,108	6,010	3,195	65,720	145
8,000 UNDER 10,000	9,579	2,831	2,410	5,619	3,900	86,144	321
10,000 UNDER 12,000	9,369	3,461	2,517	6,443	4,294	102,968	494
12,000 UNDER 14,000	8,986	3,849	2,393	7,440	4,570	116,739	709
14,000 UNDER 16,000	8,397	4,039	2,273	7,212	4,592	125,873	893
16,000 UNDER 18,000	7,493	3,816	2,075	6,538	4,375	127,268	1,048
18,000 UNDER 20,000	7,081	3,903	1,946	6,284	4,255	134,441	1,225
20,000 UNDER 22,000	6,526	3,765	1,726	5,812	4,149	136,953	1,369
22,000 UNDER 24,000	5,945	3,579	1,497	5,315	3,970	136,656	1,464
24,000 UNDER 26,000	5,666	3,593	1,440	5,081	4,193	141,591	1,611
26,000 UNDER 28,000	5,265	3,437	1,330	4,737	3,867	142,105	1,706
28,000 UNDER 30,000	4,903	3,331	1,174	4,393	3,817	142,149	1,800
30,000 UNDER 32,000	4,611	3,125	1,044	4,174	3,746	142,862	1,844
32,000 UNDER 34,000	4,244	2,983	976	3,827	3,575	139,987	1,906
34,000 UNDER 36,000	3,822	2,777	875	3,426	3,287	133,676	1,850
36,000 UNDER 38,000	3,530	2,591	711	3,155	3,112	130,479	1,810
38,000 UNDER 40,000	3,219	2,474	588	2,870	2,888	125,406	1,788
40,000 UNDER 45,000	7,011	5,471	1,152	6,227	6,242	297,369	4,291
45,000 UNDER 50,000	5,576	4,448	806	4,968	5,222	264,295	4,009
50,000 UNDER 75,000	15,141	12,428	1,493	13,404	15,106	914,873	15,030
75,000 UNDER 100,000	6,517	5,537	265	5,717	7,396	561,019	9,032
100,000 AND OVER	15,160	13,036	148	13,045	18,559	5,166,496	59,566
TOTALS	177,996	101,774	34,113	134,129	125,306	$8,642,582	$114,664

ADJUSTED GROSS INCOME CLASS	STATE TOTALS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	66,526	33,956	13,847	2,258	47,287	-$2,823,417	$6,201
$1 UNDER $2,000	763,893	118,139	482,570	7,865	211,815	430,788	742
2,000 UNDER 4,000	572,627	69,504	203,459	7,244	210,455	1,734,899	289
4,000 UNDER 6,000	643,188	100,208	257,395	155,800	306,845	3,222,184	1,530
6,000 UNDER 8,000	642,115	128,638	287,187	385,318	381,736	4,491,064	13,662
8,000 UNDER 10,000	605,080	150,100	293,615	343,449	414,535	5,437,250	29,407
10,000 UNDER 12,000	569,574	166,257	285,079	390,196	409,943	6,258,625	47,731
12,000 UNDER 14,000	544,403	172,920	279,576	458,113	410,566	7,071,830	71,590
14,000 UNDER 16,000	515,878	174,665	269,704	464,810	401,179	7,732,267	98,414
16,000 UNDER 18,000	474,261	174,482	245,880	440,052	374,439	8,054,714	123,344
18,000 UNDER 20,000	436,415	174,626	221,452	411,368	351,249	8,284,071	145,617
20,000 UNDER 22,000	397,850	174,435	194,487	379,441	330,376	8,348,659	163,889
22,000 UNDER 24,000	370,457	175,920	173,581	356,372	317,447	8,516,698	182,467
24,000 UNDER 26,000	348,573	177,144	155,251	337,438	309,535	8,710,567	200,967
26,000 UNDER 28,000	329,169	179,597	137,656	320,438	301,114	8,884,621	217,786
28,000 UNDER 30,000	306,021	178,820	118,564	298,965	291,961	8,871,638	227,601
30,000 UNDER 32,000	285,772	178,624	101,893	280,213	283,678	8,854,064	235,305
32,000 UNDER 34,000	260,826	174,286	85,579	256,272	267,976	8,602,879	235,094
34,000 UNDER 36,000	236,377	167,992	70,884	232,644	250,865	8,269,466	230,789
36,000 UNDER 38,000	215,118	160,177	58,420	211,941	233,639	7,956,051	227,307
38,000 UNDER 40,000	195,568	151,541	48,358	192,986	215,052	7,623,980	223,374
40,000 UNDER 45,000	413,847	338,594	87,843	408,394	465,145	17,545,313	535,791
45,000 UNDER 50,000	324,303	278,618	54,838	320,989	371,341	15,370,508	504,199
50,000 UNDER 75,000	743,463	663,568	82,049	736,115	851,263	44,192,599	1,744,486
75,000 UNDER 100,000	177,165	156,710	11,678	174,795	196,392	15,071,624	762,865
100,000 AND OVER	178,001	152,506	7,603	173,797	201,940	42,283,538	2,886,122
TOTALS	10,616,470	4,772,027	4,228,448	7,747,775	8,407,773	$268,996,480	$9,116,569

FOOTNOTES FOLLOW THIS SECTION.

TABLE 8 †

Personal Income Tax Statistics

TAXES PAID BY HIGH INCOME INDIVIDUALS

1984 Taxable Year

INCOME CONCEPT CLASS	TOTAL RETURNS	NONTAXABLE RETURNS	TAXABLE RETURNS	NUMBER OF RETURNS BY SIZE OF AVERAGE TAX RATE [5]						
				UNDER 1%	1% UNDER 2%	2% UNDER 3%	3% UNDER 5%	5% UNDER 7%	7% UNDER 9%	9% AND OVER [6]
ADJUSTED GROSS INCOME [1]										
UNDER $50,000	10,107,706	3,022,774	7,084,931	1,999,473	1,926,901	1,550,272	1,282,990	287,151	28,761	9,384
50,000 UNDER 100,000	956,763	4,730	952,033	20,216	46,787	142,134	461,965	226,153	48,024	6,754
100,000 UNDER 200,000	132,000	1,380	130,620	2,130	2,900	4,190	18,580	42,900	47,080	12,840
200,000 AND OVER	40,349	378	39,971	608	481	529	1,698	4,510	11,968	20,177
TOTALS	11,236,818	3,029,262	8,207,555	2,022,427	1,977,069	1,697,125	1,765,233	560,714	135,833	49,155
AGI PLUS TAX PREFERENCE INCOME [2]										
UNDER $50,000	10,059,356	3,022,774	7,036,582	2,010,899	1,925,480	1,539,525	1,257,516	278,975	22,005	2,183
50,000 UNDER 100,000	977,034	4,730	972,304	29,821	57,536	156,538	473,807	212,589	40,798	1,215
100,000 UNDER 200,000	148,219	1,350	146,869	3,139	4,519	7,425	32,914	56,644	38,553	3,675
200,000 AND OVER	52,209	408	51,801	1,005	1,041	1,134	4,174	13,490	22,685	8,272
TOTALS	11,236,818	3,029,262	8,207,556	2,044,864	1,988,576	1,704,622	1,768,411	561,698	124,041	15,345
AGI LESS INVESTMENT EXPENSES [3]										
UNDER $50,000	10,150,816	3,023,039	7,127,777	1,980,924	1,917,933	1,565,281	1,326,808	294,073	31,086	11,673
50,000 UNDER 100,000	924,399	4,568	919,831	15,322	41,776	125,384	439,801	238,046	51,972	7,530
100,000 UNDER 200,000	124,278	1,313	122,965	1,437	2,094	2,961	14,495	36,943	50,148	14,887
200,000 AND OVER	37,325	342	36,983	452	300	272	1,077	3,203	9,866	21,813
TOTALS	11,236,818	3,029,262	8,207,556	1,998,135	1,962,103	1,693,898	1,782,181	572,265	143,072	55,903
EXPANDED INCOME [4]										
UNDER $50,000	10,100,318	3,023,039	7,077,279	1,995,344	1,916,559	1,554,439	1,297,914	285,459	23,837	3,726
50,000 UNDER 100,000	945,549	4,558	940,991	22,807	51,716	143,944	453,834	223,858	43,514	1,318
100,000 UNDER 200,000	142,048	1,310	140,738	2,464	3,297	5,807	28,722	54,067	42,196	4,185
200,000 AND OVER	48,903	355	48,548	706	607	634	3,121	11,147	22,880	9,453
TOTALS	11,236,818	3,029,262	8,207,556	2,021,321	1,972,321	1,704,824	1,783,591	574,531	132,427	18,682

TABLE 8 (continued) †
Personal Income Tax Statistics
TAXES PAID BY HIGH INCOME INDIVIDUALS
1984 Taxable Year

INCOME CONCEPT CLASS	TOTAL RETURNS	TAXABLE RETURNS	TOTAL TAX LIABILITY (000)	NUMBER OF RETURNS BY SIZE OF AVERAGE TAX LIABILITY			
				$1 UNDER $1,000	$1,000 UNDER $2,000	$2,000 UNDER $5,000	$5,000 AND OVER
ADJUSTED GROSS INCOME [1]							
UNDER $50,000	10,107,706	7,084,931	$4,035,999	5,728,131	1,150,447	205,768	586
50,000 UNDER 100,000	956,763	952,033	2,670,535	48,679	253,998	616,721	32,634
100,000 UNDER 200,000	132,000	130,620	1,148,351	1,720	2,140	25,290	101,470
200,000 AND OVER	40,349	39,971	1,823,640	356	148	660	38,807
TOTALS	11,236,818	8,207,555	$9,678,525	5,778,886	1,406,733	848,439	173,497
AGI PLUS TAX PREFERENCE INCOME [2]							
UNDER $50,000	10,059,356	7,036,582	$3,955,049	5,713,389	1,130,318	192,668	206
50,000 UNDER 100,000	977,034	972,304	2,605,147	62,582	272,502	612,324	24,896
100,000 UNDER 200,000	148,219	146,869	1,124,437	2,459	3,625	42,027	98,758
200,000 AND OVER	52,209	51,801	1,993,892	456	288	1,420	49,637
TOTALS	11,236,818	8,207,556	$9,678,525	5,778,886	1,406,733	848,439	173,497
AGI LESS INVESTMENT EXPENSES [3]							
UNDER $50,000	10,150,816	7,127,777	$4,103,810	5,736,603	1,175,603	215,467	674
50,000 UNDER 100,000	924,399	919,831	2,658,056	41,397	229,443	612,826	36,163
100,000 UNDER 200,000	124,278	122,965	1,134,731	1,165	1,604	19,744	100,452
200,000 AND OVER	37,325	36,983	1,781,928	291	83	401	36,208
TOTALS	11,236,818	8,207,556	$9,678,525	5,778,886	1,406,733	848,438	173,497
EXPANDED INCOME [4]							
UNDER $50,000	10,100,318	7,077,279	$4,013,868	5,722,869	1,153,979	200,213	217
50,000 UNDER 100,000	945,549	940,991	2,585,060	53,611	250,001	610,718	26,662
100,000 UNDER 200,000	142,048	140,738	1,119,427	2,023	2,568	36,677	99,469
200,000 AND OVER	48,903	48,548	1,960,171	383	185	831	47,149
TOTALS	11,236,818	8,207,556	$9,678,526	5,778,886	1,406,733	848,439	173,497

TABLE 8A †
LARGEST DEDUCTION OR CREDIT ON SELECTED 1984 RETURNS WITH EXPANDED INCOME OF $200,000 OR MORE [7]

Non-Taxed Returns

LARGEST ITEM	NUMBER OF RETURNS	PERCENT OF TOTAL
INTEREST DEDUCTION	9	2.5%
MISCELLANEOUS DEDUCTION	1	.3%
CASUALTY LOSSES	4	1.1%
CONTRIBUTION DEDUCTION	0	0.0%
MEDICAL DEDUCTION	1	0.3%
DEDUCTION FOR TAXES	0	0.0%
INCOME AVERAGING SAVINGS	0	0.0%
'OTHER STATE' TAX CREDIT	3	0.8%
SOLAR TAX CREDIT	337	94.9%
INCENTIVE TAX CREDITS	0	0.0%
MISCELLANEOUS CREDITS	0	0.0%
TOTAL RETURNS	355	100.0%

FOOTNOTES:

[1] Adjusted gross income is gross income less business expenses and adjustments to income. Transfer payments, such as social security, unemployment insurance, and welfare are excluded. Other significant differences from personal income are the inclusion of capital gains and the exclusion of the value of personal services.

[2] Tax preference income is the amount reported on Schedule P of the tax return and includes the excluded portion of capital gains, accelerated depreciation amount in excess of straight line, excess depletion, and several other statutory amounts.

[3] Investment expenses are here defined as interest expenses, other than mortgage interest, that do not exceed investment income — that portion of dividends and capital gains included in income.

[4] Expanded income is adjusted gross income plus tax preference income less investment expenses.

[5] Average tax rate is the net tax divided by the income, as defined in the income concept.

[6] These returns with an average tax rate equal to or greater than nine percent of the income concept used have either preference income or "throwback" taxes. See Section 17063 for preference income or Section 17771-17779 for throwback rules of the Revenue and Taxation Code.

[7] The tax savings from the largest deduction was determined by eliminating it and recalculating taxes.

1984 INCOME YEAR
FOOTNOTES FOR PERSONAL INCOME TAX TABLES 1 THROUGH 8

† Statewide Statistical Appendix Tables 1 through 5 and Table 8 were derived from a data file collected and edited sample of 91,690 unaudited returns; the sample was both random and stratified. County Tables 6 and 7 were created from the master file which included data of current-year returns before audit (prior-year and duplicate social security number returns were excluded). Since no statistical sampling was involved, the data in these tables are not subject to sampling error. The data are, however, subject to nonsampling error. Because of the difference sources, statewide tables and county tables are not strictly comparable.

†† Data are not available.

β **Taxable Income** for the 1967 and subsequent income years is not comparable to that for earlier years. In 1967, exemption credits were substituted for exception exclusions and taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions and exemption exclusion.

γ Less than .05 percent.

δ Includes itemized zero bracket amount and nonitemized charitable contributions. Starting with 1983 income year, standard deductions refers to taxpayers with zero deductions, as tax tables already allow for the deduction.

π Includes preference tax. Detail may not add to totals due to tolerances and rounding.

ε **Total of Tax Credits** includes personal credits, dependent credits, blind credits, income averaging credits, credits for taxes paid to other states, solar credits, child care credits, agriculture irrigation equipment credits, elderly credits, job credits, water conservation credits, vehicle conservation credits, energy conservation credits, solar pump credit, ridesharing credits and pollution abatement credits.

σ When an individual return reported income from two or more sole propietorships, all of the sole proprietorship incomes, profits and losses were combined and the resulting net profit or loss was recorded.

Ω When an individual return reported income from two or more partnerships, all of the partnership incomes, profits, and losses were combined and the resulting net profit or loss was recorded.

u **Net Sale of Capital Assets** combined prior-year carryover loss with a percentage of current-year sales. If this combination resulted in a net loss which exceeded $1,000 ($500 for married filing separate), only $1,000 ($500) was recorded and the excess was carried to the next year. The percentages, based on the length of time and the taxpayer held the capital asset, are: (a) 100 percent if held one year or less; (b) 65 percent if held more than one year but not more than five years; and (c) 50 percent if held for more than five years.

ζ **All Other Income Sources** include net income from estates and trusts, net income from the disposition of noncapital assets, income from alimony, gambling, and other miscellaneous sources.

θ **Total Adjustments** combine amounts for military exclusion, moving expense, employee business expense, forfeited interest penalty, self-employed retirement plan exclusion, individual retirement arrangement exclusion, self-employed defined benefit plan exclusion, and alimony paid.

¶ **Total Taxes** include taxes on real estate, sales and use, in-lieu license, and others.

ψ **Total Interest** is interest paid on home mortgages, installment pruchases, and other nonbusiness items.

ν **Contributions Deducted** combine current-year contributions of cash and other than cash with contributions carried over from the previous year. The combined amount is then limited to 20 percent of the adjusted gross income and contribution amounts in excess of the limit are carried over to subsequent years.

All Other Deductions include adoption expenses, union dues, employment education expenses, political contributions, handicap repairs, etc.

Personal Credit was increased for the 1978 and subsequent income years and, therefore, is not comparable to that of earlier years.

η **Professional Services** include medical and other health services; law offices, accounting, auditing, and bookkeeping services; educational services; and engineering and architectural services. **Personal Services** includes laundry, cleaning, and dyeing establishments, barber and beauty shops, shoe repair and shine shops, photographic studios, and funeral services and crematories; **Business Services** include radio and television broadcasting, advertising, credit bureaus and collection agencies, news syndicates, and lettering shops; **Other Services** include lodging, automotive and other repairs, and recreational services.

α Population estimates by California Department of Finance.

τ According to the entry in the preceding column.

× Unable to determine county of residence from tax return.

o Resident returns filed with out-of-state address.

✱ Data are not shown for cells with fewer than three returns. However, data are included in the appropriate totals.

+ Less than $500.

§ Starting in 1982, nonresidents and part-year residents compute their tax on their total income and apportion tax based on their California income. In prior years, the tax was based on California taxable income. Because of this change, adjusted gross income is not strictly comparable to prior years.

Appendix

Bank and Corporation Tax

TABLE 1†
BANK AND CORPORATION FRANCHISE TAX STATISTICS COMPARISON BY INCOME YEARS
1936 through 1984

INCOME YEAR	DOLLARS IN THOUSANDS							
	NUMBER OF RETURNS				INCOME REPORTED FOR STATE TAXATION		TAX ASSESSED	
	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	CORPORATIONS REPORTING NET LOSS	REPORTING NO INCOME OR LOSS	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME
1984	397,854	208,566	149,831	39,456	$19,348,558	$31,741,861	$3,080,442	$3,041,383
1983	337,165	184,408	125,149	27,614	16,485,259	26,628,298	2,587,936	2,556,331
1982	326,264	175,054	120,964	30,246	10,744,906	22,827,789	2,223,341	2,191,707
1981	299,215	172,122	101,398	25,695	16,367,137	24,213,913	2,377,610	2,351,249
1980	275,493	165,183	86,482	23,828	20,654,235	25,825,405	2,497,647	2,475,051
1979	248,188	154,468	72,343	21,377	20,734,811	24,825,988	2,301,054	2,282,059
1978	221,527	138,495	63,725	19,307	18,727,933	21,974,367	2,066,579	2,049,715
1977	200,393	124,175	57,949	18,269	14,940,577	17,830,411	1,683,229	1,667,681
1976	184,326	113,614	54,249	16,463	11,915,878	14,807,760	1,390,238	1,375,779
1975	177,665	106,213	53,965	17,487	8,362,261	11,671,553	1,097,939	1,083,238
1974	172,185	102,680	49,962	19,543	8,977,795	11,734,409	1,094,177	1,079,976
1973	165,676	97,377	46,937	21,362	7,911,161	10,207,612	873,720	859,850
1972	158,932	91,005	47,214	20,663	6,465,182	8,561,184	687,618	678,175
1971	151,216	83,664	47,621	19,931	4,804,362	7,249,163	545,901	539,169
1970	145,352	81,340	44,318	19,694	4,385,654	6,711,523	507,475	501,097
1969	136,695	80,348	38,627	17,720	5,642,555	7,476,775	559,643	553,360
1968	128,505	77,238	36,754	14,513	6,003,297	7,254,536	537,280	532,102
1967	125,677	73,433	38,188	14,056	5,252,164	6,455,635	461,812	456,606
1966	124,690	73,076	35,664	15,950	5,642,650	6,637,755	390,355	385,212
1965	122,339	71,484	35,625	15,290	5,126,221	6,007,207	357,967	352,892
1964	118,860	69,555	34,254	15,051	4,626,364	5,525,956	331,784	326,880
1963	114,667	66,496	33,667	14,504	4,282,870	5,091,922	309,403	304,613
1962	110,294	63,400	31,954	14,940	3,969,910	4,754,427	291,727	287,066
1961	105,645	59,746	31,802	14,097	3,716,550	4,508,953	279,958	275,392
1960	101,081	56,987	28,743	15,351	3,517,235	4,181,754	259,811	255,234
1959	94,161	53,456	24,069	16,636	3,663,711	4,155,387	243,301	239,556
1958	87,577	46,414	24,236	16,927	3,168,466	3,629,549	167,141	166,109
1957	81,150	44,527	20,313	16,310	3,286,282	3,663,837	165,168	164,252
1956	74,260	40,713	17,418	16,129	3,331,065	3,656,955	163,870	163,031
1955	65,345	35,020	16,365	13,960	3,162,831	3,429,695	152,267	151,508
1954	56,652	29,489	15,910	11,253	2,551,429	2,892,462	132,551	131,872
1953	52,041	27,561	13,718	10,762	2,518,582	2,757,676	123,140	122,527
1952	47,864	25,646	12,386	9,830	2,284,069	2,522,432	111,335	110,770
1951	44,583	24,538	11,008	9,037	2,598,337	2,765,742	118,484	117,962
1950	42,377	21,987	11,560	8,830	2,264,140	2,431,895	105,627	105,117
1949	40,096	19,078	12,529	8,489	††	1,748,703	74,443	73,917
1948	37,580	19,333	10,195	8,052	††	2,079,786	78,105 γ	77,649
1947	33,612	17,789	7,852	7,972	††	1,844,296	70,394 γ	70,012
1946	28,436	15,156	5,610	7,670	††	1,484,949	55,096 γ	54,785
1945	24,430	13,703	4,587	6,140	††	1,394,685	49,655 γ	49,404
1944	23,785	13,723	4,523	5,539	††	1,669,647	59,103 γ	58,890
1943	24,088	13,904	5,199	4,985	††	1,741,929	64,588 γ	64,362
1942	25,320	13,868	11,571	β	††	1,318,172	55,510 γ	55,221
1941	26,392	13,248	13,144	β	††	831,906	36,217 γ	35,888
1940	26,968	11,987	14,981	β	††	483,040	22,180 γ	21,806
1939	††	11,095	††	††	††	399,679	††	18,164
1938	††	10,195	††	††	††	359,952	††	16,536
1937	††	11,593	††	††	††	458,817	††	20,728
1936	††	11,514	††	††	††	385,108	††	17,781

FOOTNOTES FOLLOW THIS SECTION

TABLE 2†

BANK AND CORPORATION FRANCHISE TAX STATISTICS COMPARISON BY STATE NET INCOME CLASS[1]

1984 Income Year

NET TAXABLE INCOME	DOLLARS IN THOUSANDS								
	RETURNS			NET INCOME LESS NET LOSS			TAX ASSESSED		
	NUMBER	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT	PERCENT* OF TOTAL	PERCENT* CUMULATIVE	AMOUNT	PERCENT OF TOTAL	PERCENT CUMULATIVE
NET LOSS	149,831	37.7	37.7	$-12,393,303	—	—	$31,167	1.0	1.0
NO INCOME OR LOSS	39,456	9.9	47.6	0	—	—	7,891	0.3	1.3
$1 UNDER 5,000	70,107	17.6	65.2	135,056	0.4	0.4	17,511	0.6	1.8
5,000 UNDER 10,000	27,239	6.8	72.0	199,160	0.6	1.1	19,037	0.6	2.5
10,000 UNDER 15,000	16,442	4.1	76.2	202,433	0.6	1.7	19,452	0.6	3.1
15,000 UNDER 20,000	11,993	3.0	79.2	210,245	0.7	2.4	20,021	0.6	3.7
20,000 UNDER 25,000	9,930	2.5	81.7	220,178	0.7	3.0	21,137	0.7	4.4
25,000 UNDER 30,000	7,868	2.0	83.7	216,789	0.7	3.7	20,812	0.7	5.1
30,000 UNDER 40,000	12,588	3.2	86.8	438,285	1.4	5.1	41,949	1.4	6.5
40,000 UNDER 50,000	9,007	2.3	89.1	405,337	1.3	6.4	38,912	1.3	7.7
50,000 UNDER 60,000	7,271	1.8	90.9	396,352	1.2	7.6	37,848	1.2	9.0
60,000 UNDER 70,000	4,992	1.3	92.2	324,885	1.0	8.7	30,813	1.0	10.0
70,000 UNDER 80,000	3,583	0.9	93.1	269,705	0.8	9.5	25,757	0.8	10.8
80,000 UNDER 90,000	2,551	0.6	93.7	215,975	0.7	10.2	20,381	0.7	11.4
90,000 UNDER 100,000	2,822	0.7	94.4	266,891	0.8	11.0	25,525	0.8	12.3
100,000 UNDER 150,000	6,947	1.7	96.2	838,607	2.6	13.7	80,464	2.6	14.9
150,000 UNDER 200,000	3,366	0.8	97.0	576,234	1.8	15.5	55,048	1.8	16.7
200,000 UNDER 250,000	1,847	0.5	97.5	418,083	1.3	16.8	40,284	1.3	18.0
250,000 UNDER 300,000	1,195	0.3	97.8	320,808	1.0	17.8	30,683	1.0	19.0
300,000 UNDER 400,000	2,177	0.5	98.3	746,439	2.4	20.2	70,302	2.3	21.3
400,000 UNDER 500,000	1,304	0.3	98.7	564,884	1.8	21.9	54,059	1.8	23.0
500,000 UNDER 750,000	1,145	0.3	98.9	690,691	2.2	24.1	66,643	2.2	25.2
750,000 UNDER 1,000,000	877	0.2	99.2	763,985	2.4	26.5	74,027	2.4	27.6
1,000,000 UNDER 1,500,000	1,148	0.3	99.5	1,348,739	4.2	30.8	129,177	4.2	31.8
1,500,000 UNDER 2,000,000	604	0.2	99.6	1,042,456	3.3	34.1	100,182	3.3	35.0
2,000,000 UNDER 3,000,000	455	0.1	99.7	1,132,704	3.6	37.6	108,687	3.5	38.6
3,000,000 UNDER 4,000,000	239	0.1	99.8	867,741	2.7	40.4	83,078	2.7	41.3
4,000,000 UNDER 5,000,000	124	0.0	99.8	519,747	1.6	42.0	50,038	1.6	42.9
5,000,000 UNDER 10,000,000	370	0.1	99.9	2,614,621	8.2	50.2	249,430	8.1	51.0
10,000,000 AND OVER	376	0.1	100.0	15,794,831	49.8	100.0	1,510,127	49.0	100.0
TOTAL	397,854	100.0	100.0	$19,348,558	100.0	100.0	$3,080,442	100.0	100.0

FOOTNOTES FOLLOW THIS SECTION

TABLE 3†
BANK AND CORPORATION FRANCHISE TAX STATISTICS COMPARISON BY INDUSTRY
1983 and 1984 Income Years

INDUSTRY	INCOME IN THOUSANDS							
	1983				1984			
	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION		ALL REPORTING CORPORATIONS		CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION		ALL REPORTING CORPORATIONS	
	NUMBER	NET INCOME	NUMBER	NET INCOME LESS NET LOSS	NUMBER	NET INCOME	NUMBER	NET INCOME LESS NET LOSS
AGRICULTURE, FORESTRY, AND FISHERY	3,747	$180,523	6,767	-$314,459	3,694	$244,174	8,274	-$232,993
MINING	800	2,314,934	2,314	2,005,206	778	2,113,039	2,464	1,773,877
CRUDE PETROLEUM AND NATURAL GAS PRODUCTION	747	2,285,870	1,895	2,023,011	722	2,045,857	1,924	1,762,837
OTHER MINING AND QUARRYING	53	29,064	419	-17,805	56	67,182	540	11,040
CONSTRUCTION	13,539	886,149	26,696	496,571	15,104	1,116,371	31,825	494,239
MANUFACTURING	18,754	8,655,082	33,524	5,776,886	21,815	11,217,138	40,259	8,026,606
BEVERAGES, FOOD, AND KINDRED PRODUCTS	988	1,103,173	1,825	972,625	1,197	1,244,445	2,172	922,383
TEXTILE-MILL PRODUCTS	106	18,475	263	-10,927	112	36,059	353	-692
APPAREL AND PRODUCTS MADE FROM FABRIC	992	294,258	1,512	278,002	765	195,805	1,543	112,766
WOOD PRODUCTS, EXCEPT FURNITURE	373	144,543	893	133,831	502	239,469	976	201,284
FURNITURE AND FIXTURES	732	196,093	1,304	164,659	818	227,896	1,473	188,011
PAPER AND ALLIED PRODUCTS	368	80,012	578	63,729	443	163,616	684	160,160
PRINTING, PUBLISHING, AND ALLIED INDUSTRIES	3,040	709,801	4,653	638,797	3,604	872,983	5,884	703,850
CHEMICALS AND ALLIED PRODUCTS	1,286	817,034	2,120	590,056	1,409	1,032,335	2,797	921,009
PETROLEUM, COAL, AND RUBBER PRODUCTS	315	33,467	422	-90,176	439	54,196	620	-106,419
STONE, CLAY, AND GLASS PRODUCTS	580	237,290	1,050	198,875	500	306,595	1,093	230,022
PRIMARY METALS	216	107,629	688	-352,102	496	126,453	863	-47,769
ELECTRICAL MACHINERY AND EQUIPMENT	1,624	1,928,274	3,716	1,221,178	2,367	2,882,743	5,161	2,027,699
TRANSPORTATION EQUIPMENT	494	1,293,537	1,122	1,126,189	625	1,846,525	1,520	1,603,709
OTHER EQUIPMENT	2,244	223,070	3,604	9,510	2,352	359,528	4,074	137,832
PRECISION EQUIPMENT	582	183,231	1,105	105,938	774	303,336	1,490	154,321
OTHER FABRICATED METAL PRODUCTS	2,406	681,119	4,593	313,602	3,113	635,064	4,911	512,943
OTHER MANUFACTURING δ	2,408	604,076	4,076	413,100	2,299	690,090	4,645	305,497
SERVICES	73,820	2,499,694	125,800	1,125,053	82,236	3,141,180	149,503	948,942
MOTION PICTURES PRODUCTION	4,322	265,212	7,446	165,350	5,268	134,752	9,661	-259,280
AMUSEMENT SERVICES ζ	3,230	194,145	6,404	100,598	3,696	212,691	7,537	-1,285
PERSONAL SERVICES	2,340	75,901	4,212	31,305	2,389	53,250	5,209	18,329
BUSINESS SERVICES	23,294	865,494	40,733	98,290	26,028	1,260,033	55,205	307,069
PROFESSIONAL SERVICES λ	27,716	335,950	38,012	218,389	31,146	508,692	42,767	398,011
OTHER SERVICES ξ	12,918	762,992	28,993	511,121	13,709	971,762	29,124	486,098
TRADE	43,528	4,634,244	78,401	2,698,157	49,538	6,796,504	91,612	4,641,367
RETAIL TRADE	24,545	2,144,936	44,364	1,371,680	26,826	3,491,950	50,895	2,435,484
WHOLESALE TRADE	18,983	2,489,308	34,037	1,326,477	22,712	3,304,554	40,717	2,205,883
FINANCE, INSURANCE, AND REAL ESTATE	26,378	3,581,405	55,130	1,199,686	30,791	4,160,038	64,410	1,461,607
BANKS π	332	1,037,129	439	998,059	291	786,583	416	760,960
SAVINGS AND LOAN ASSN. & OTHER FINANCIALS τ Π	349	184,681	933	-330,231	583	678,124	1,025	-56,814
REAL ESTATE COMPANIES	18,074	1,353,379	38,888	177,627	21,194	1,967,980	45,597	869,506
INVESTMENTS AND INSURANCE COMPANIES	7,623	1,006,216	14,870	354,231	8,723	727,351	17,372	-112,045
UTILITIES	3,842	3,876,267	8,533	3,498,159	4,610	2,953,417	9,507	2,234,913
TRANSPORTATION φ	2,882	897,359	5,489	672,086	3,227	965,997	6,232	481,003
COMMUNICATIONS	59	856,653	216	821,889	114	112,254	479	69,435
RADIO AND TELEVISION INDUSTRIES	319	222,346	686	181,350	333	232,607	640	193,974
ELECTRIC AND GAS UTILITIES	5	1,737,872	57	1,737,857	5	1,403,862	65	1,388,977
OTHER PUBLIC UTILITIES ψ	577	162,037	2,085	84,977	931	238,697	2,091	101,524
TOTALS	184,408	$26,628,298	337,165	$16,485,259	208,566	$31,741,861	397,854	$19,348,558

FOOTNOTES FOLLOW THIS SECTION

TABLE 4†

BANK AND CORPORATION FRANCHISE TAX STATISTICS COMPARISON BY ACCOUNTING PERIOD

1984 Income Year

ACCOUNTING PERIOD ENDING	DOLLARS IN THOUSANDS									
	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION					ALL REPORTING CORPORATIONS				
	RETURNS		NET INCOME		TAX ASSESSED	RETURNS		NET INCOME LESS NET LOSS		TAX ASSESSED
	NUMBER	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	NUMBER	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT
JAN 31, 1984	12,569	6.0	$1,341,665	4.2	$126,934	22,101	5.6	$943,890	4.9	$128,862
FEB 28, 1984	9,460	4.5	459,315	1.4	44,113	18,773	4.7	231,546	1.2	45,976
MAR 31, 1984	20,445	9.8	1,437,892	4.5	138,622	37,339	9.4	303,844	1.6	142,157
APR 30, 1984	9,505	4.6	798,115	2.5	76,299	17,894	4.5	403,146	2.1	78,122
MAY 31, 1984	9,298	4.5	891,091	2.8	85,489	18,556	4.7	536,325	2.8	87,341
JUN 30, 1984	31,426	15.1	2,368,126	7.5	227,087	55,959	14.1	1,118,056	5.8	232,075
JUL 31, 1984	9,837	4.7	660,562	2.1	63,582	17,214	4.3	37,648	0.2	65,063
AUG 31, 1984	9,355	4.5	1,027,231	3.2	98,571	18,437	4.6	806,324	4.2	100,403
SEP 30, 1984	25,073	12.0	2,623,656	8.3	251,591	42,308	10.6	1,343,409	6.9	255,105
OCT 31, 1984	18,911	9.1	1,521,620	4.8	144,910	31,709	8.0	1,175,049	6.1	147,487
NOV 30, 1984	9,627	4.6	775,020	2.4	74,019	19,652	4.9	398,263	2.1	76,062
DEC 31, 1984	43,060	20.6	17,837,568	56.2	1,710,166	97,912	24.6	12,051,058	62.3	1,721,789
TOTAL	208,566	100.0	$31,741,861	100.0	$3,041,383	397,854	100.0	$19,348,558	100.0	$3,080,442

FOOTNOTES FOLLOW THIS SECTION

1984 INCOME YEAR
FOOTNOTES FOR BANK AND CORPORATION TAX TABLES 1 THROUGH 4

† Tables were derived from a data file collected and edited stratified sample of 8,055 unaudited returns.

¶ Corporations sustained losses and those which "broke even" (mostly inactive corporations and cooperatives) are included in this table.

†† Not available.

β Included with corporation reporting net loss.

γ Estimated.

δ Includes ordinance and accessories manufacturers, tobacco manufacturers, leather and leather products manufacturers, and other manufacturers not elsewhere classified.

ζ Includes amusement service and motion picture theaters.

λ Includes doctors, dentists, psychiatrists, physical therapists, and lawyers who are incorporated as professional corporations.

ε Includes hotels, employment agencies, automotive repair services and garages, miscellaneous repair services and hand trades, medical and other health services, educational institutions and agencies, other professional and social-service agencies and institutions, and corporations whose nature of business was not determinable.

π National and state banks, savings and loan associations, and other financial institutions are subject to (a) the general franchise tax rate of 9.6 percent plus (b) the financial in lieu tax rate imposed under the provisions of Section 23186 of the Bank and Corporation Tax Law. For income years ending in 1984, the in lieu rate was 1.330 percent, for a combined 10.930 percent tax rate. The financial rate is in lieu of all other local taxes and licenses, except real property taxes, automobile registration and license fees sales taxes, utility users taxes, state energy-resources and emergency-telephone surcharges.

τ Includes financial corporations not elsewhere classified (insurance companies are not subject to franchise taxes).

φ Includes highway, railroad, car and express, water, and airline utilities.

ψ Includes water, wharfage, carloading, stevedoring, warehousing, cold storage, and pipeline companies.

* Positive income only.

+ Less than .05 percent.

Appendix

Homeowner and Renter Assistance

Table 1
Homeowners Property Tax Assistance Statistics
COMPARISON BY CALENDAR YEARS
1968-85 Calendar Years

CALENDAR YEAR	NUMBER OF CLAIMANTS PAID	TOTAL HOUSEHOLD INCOME	AVERAGE HOUSEHOLD INCOME	HOMEOWNER'S PROPERTY TAX EXEMPTION
1968	57,354	$ 117,450,240	$2,048	$ -
1969	64,023	132,684,872	2,072	70
1970	62,400	130,926,208	2,098	750
1971	56,165	121,914,484	2,171	750
1972	291,928	1,453,667,550	4,980	750
1973	301,463	1,549,691,380	5,141	750
1974	309,254	1,610,657,680	5,208	1,750
1975	300,737	1,595,872,105	5,307	1,750
1976	293,198	1,627,743,538	5,551	1,750
1977	325,667	2,057,667,977	6,318	1,750
1978	279,090	1,821,405,372	6,526	1,750
1979	232,506	1,528,719,752	6,575	1,750
1980	184,565	1,231,600,981	6,673	1,750
1981	148,736	1,024,251,676	6,886	1,750
1982	117,523	827,089,956	7,038	1,750
1983	96,653	690,361,703	7,143	1,750
1984	83,001	590,397,400	7,113	1,750
1985	68,985	497,375,007	7,210	1,750

CALENDAR YEAR	TOTAL PROPERTY TAX PAID	AVERAGE PROPERTY TAX PAID	AMOUNT OF ASSISTANCE		
			TOTAL	AVERAGE	% OF GROSS PROPERTY TAX PAID
1968	$15,499,510	$270	$ 7,804,955	$136	50.4
1969	15,917,330	249	7,829,398	122	49.2
1970	17,590,024	282	8,547,588	137	48.6
1971	18,058,122	321	8,289,540	148	45.9
1972	120,907,986	414	58,847,115	202	48.7
1973	129,296,560	429	60,595,578	201	46.9
1974	109,059,535	353	49,905,503	161	45.8
1975	131,862,741	438	50,821,381	169	38.5
1976	144,804,539	494	52,146,563	178	36.0
1977	188,575,236	579	77,823,290	239	41.3
1978	180,510,974	647	70,188,033	251	38.9
1979	61,017,427	262	24,248,104	104	39.7
1980	47,581,217	258	18,619,207	101	39.1
1981	38,444,235	258	14,255,616	96	37.1
1982	30,955,204	263	10,948,419	93	35.4
1983	26,056,205	270	8,845,939	92	33.9
1984	22,644,664	273	7,668,144	92	33.9
1985	19,091,276	277	6,206,936	90	32.5

Table 2

Homeowners Property Tax Assistance Statistics

COMPARISON BY COUNTY

1985 Calendar Year

COUNTY	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
ALAMEDA	3,582	$ 25,756,228	$ 1,092,033	$ 369,369	$103
ALPINE	0	0	0	0	0
AMADOR	105	758,196	31,115	8,244	79
BUTTE	766	5,613,283	180,264	58,847	77
CALAVERAS	111	787,571	30,238	9,836	89
COLUSA	44	314,749	7,027	2,298	52
CONTRA COSTA	2,073	14,975,542	562,962	192,039	93
DEL NORTE	72	498,020	14,415	5,296	73
EL DORADO	238	1,748,886	71,664	21,383	90
FRESNO	2,549	17,631,478	333,354	205,787	81
GLENN	103	723,040	25,039	7,098	69
HUMBOLDT	542	3,909,604	129,637	45,344	84
IMPERIAL	139	998,900	25,529	9,355	67
INYO	59	426,187	11,539	4,263	72
KERN	1,812	12,747,379	356,681	131,516	73
KINGS	277	1,914,871	52,841	19,934	72
LAKE	345	2,406,140	69,883	25,584	74
LASSEN	85	640,133	18,638	5,209	61
LOS ANGELES	20,881	140,526,038	5,947,308	2,000,779	96
MADERA	192	1,380,096	42,850	13,419	70
MARIN	393	2,941,026	109,254	47,420	121
MARIPOSA	56	425,579	13,335	3,469	62
MENDOCINO	292	2,093,175	73,606	24,413	84
MERCED	529	3,685,695	117,159	38,786	73
MODOC	21	140,529	4,976	1,954	93
MONO	7	50,150	1,770	533	76
MONTEREY	591	4,366,378	165,078	50,574	86
NAPA	290	2,190,639	85,496	25,436	88
NEVADA	230	1,664,647	63,878	18,400	80
ORANGE	3,179	24,140,120	990,703	279,800	88
PLACER	389	2,791,509	103,595	31,177	80
PLUMAS	53	373,867	13,779	4,543	86
RIVERSIDE	2,549	18,642,025	694,452	216,582	85
SACRAMENTO	2,573	18,627,589	587,483	201,705	78
SAN BENITO	72	530,551	21,208	6,670	93
SAN BERNARDINO	3,368	24,103,517	755,954	256,664	76
S/N DIEGO	4,147	30,411,972	1,202,023	371,830	90
SAN FRANCISCO	2,105	15,355,215	724,020	220,160	105
SAN JOAQUIN	1,476	10,497,537	332,950	118,728	80
SAN LUIS OBISPO	543	4,051,261	161,799	45,492	84
SAN MATEO	1,572	11,863,923	644,428	176,120	112
SANTA BARBARA	668	5,080,635	240,154	67,528	101
SANTA CLARA	2,511	18,376,892	828,656	261,291	104
SANTA CRUZ	728	5,178,842	219,335	73,304	101
SHASTA	594	4,264,017	145,991	46,976	79
SIERRA	20	117,472	4,788	2,102	105
SISKIYOU	204	1,450,176	43,999	14,680	72
SOLANO	508	3,721,855	128,378	40,277	79
SONOMA	1,011	7,358,049	303,825	91,238	90
STANISLAUS	1,268	8,934,689	272,961	95,765	76
SUTTER	166	1,145,456	33,543	12,182	73
TEHAMA	218	1,545,486	43,064	15,283	70
TRINITY	44	343,594	11,124	2,735	62
TULARE	897	6,426,053	163,446	57,533	64
TUOLUMNE	146	1,098,638	37,236	10,472	72
VENTURA	923	6,903,728	298,310	83,502	90
YOLO	286	2,070,820	71,447	24,123	84
YUBA	172	1,207,769	37,883	13,804	80
UNCLASSIFIED	209	1,446,791	57,173	18,295	88
TOTALS	68,985	$497,375,007	$19,091,276	$6,206,936	$90

Table 3
Homeowners Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1985 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE
NOT MORE THAN $1,000.........	154	$ -307,706	$ 67,624	$ 40,075
$1,001 - $1,200..............	20	21,858	7,084	5,086
1,201 - 1,400..............	23	30,173	9,356	6,583
1,401 - 1,600..............	48	72,236	17,564	11,436
1,601 - 1,800..............	44	75,207	14,022	9,608
1,801 - 2,000..............	52	99,261	17,986	12,193
2,001 - 2,200..............	76	159,909	23,703	16,622
2,201 - 2,400..............	116	268,565	30,664	24,731
2,401 - 2,600..............	110	276,114	34,816	25,641
2,601 - 2,800..............	142	384,347	44,823	32,897
2,801 - 3,000..............	173	504,690	50,736	36,783
3,001 - 3,200..............	210	652,172	57,627	44,830
3,201 - 3,400..............	251	828,872	66,060	50,983
3,401 - 3,600..............	344	1,208,391	105,707	75,114
3,601 - 3,800..............	410	1,520,713	112,238	81,898
3,801 - 4,000..............	482	1,881,073	130,191	95,113
4,001 - 4,200..............	527	2,166,174	151,706	102,045
4,201 - 4,400..............	710	3,056,685	206,173	137,375
4,401 - 4,600..............	723	3,254,798	202,638	134,130
4,601 - 4,800..............	900	4,233,522	249,133	166,293
4,801 - 5,000..............	1,057	5,186,329	291,114	186,504
5,001 - 5,200..............	1,374	7,013,502	361,759	227,936
5,201 - 5,400..............	1,557	8,257,512	410,965	242,493
5,401 - 5,600..............	1,846	10,160,375	495,814	279,017
5,601 - 5,800..............	3,334	19,049,602	846,231	456,083
5,801 - 6,000..............	7,113	42,236,680	1,606,757	827,594
6,001 - 6,200..............	4,698	28,640,955	1,142,872	540,941
6,201 - 6,400..............	5,201	32,744,421	1,204,739	529,672
6,401 - 6,600..............	2,374	15,427,281	637,133	248,078
6,601 - 6,800..............	2,158	14,462,019	592,750	207,957
6,801 - 7,000..............	1,911	13,188,675	515,385	167,182
7,001 - 7,200..............	1,935	13,744,094	551,468	160,643
7,201 - 7,400..............	1,752	12,789,435	507,543	134,778
7,401 - 7,600..............	1,737	13,030,389	473,040	116,849
7,601 - 7,800..............	1,661	12,793,307	487,926	104,376
7,801 - 8,000..............	1,622	12,820,774	480,464	88,575
8,001 - 8,200..............	1,531	12,403,511	443,751	76,058
8,201 - 8,400..............	1,483	12,313,997	434,361	66,977
8,401 - 8,600..............	1,445	12,284,324	433,725	59,177
8,601 - 8,800..............	1,395	12,138,768	426,436	50,156
8,801 - 9,000..............	1,389	12,360,505	440,683	44,144
9,001 - 9,200..............	1,278	11,631,132	393,035	33,404
9,201 - 9,400..............	1,179	10,963,780	367,385	31,186
9,401 - 9,600..............	1,182	11,230,309	358,765	28,141
9,601 - 9,800..............	1,110	10,768,182	349,968	24,061
9,801 - 10,000..............	1,119	11,077,857	350,461	24,205
10,001 - 10,200..............	1,009	10,195,780	327,446	19,018
10,201 - 10,400..............	1,053	10,848,203	330,918	19,672
10,401 - 10,600..............	1,000	10,501,142	320,022	17,859
10,601 - 10,800..............	1,026	10,977,687	333,743	16,869
10,801 - 11,000..............	1,407	15,321,984	428,534	22,399
11,001 - 11,200..............	885	9,825,309	279,701	12,034
11,201 - 11,400..............	771	8,713,985	255,230	10,951
11,401 - 11,600..............	875	10,055,528	275,386	11,020
11,601 - 11,800..............	510	5,965,179	174,118	5,906
11,801 - 12,000..............	493	5,865,441	161,797	5,585
TOTALS	68,985	$497,375,007	$19,091,276	$6,206,936

Table 4
Homeowners Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1985 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME CLASS	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE
1940 AND SUBSEQUENT.....	454	$ 2,872,026	179,680	65,596
1935 TO 1940............	435	2,776,028	134,946	53,389
1930 TO 1935............	805	5,140,768	246,047	96,567
1925 TO 1930............	1,473	9,726,209	429,733	163,644
1920 TO 1925............	4,712	32,537,843	1,464,267	494,843
1919....................	1,712	12,061,185	539,076	175,675
1918....................	1,878	13,653,712	566,803	172,720
1917....................	2,038	14,819,194	607,150	186,417
1916....................	2,235	16,235,693	662,639	204,068
1915....................	2,569	18,628,749	729,304	231,725
1914....................	3,021	22,167,558	836,883	263,802
1913....................	3,234	23,627,891	898,110	283,600
1912....................	3,508	25,785,765	972,936	304,437
1911....................	3,370	24,855,814	937,810	286,046
1910....................	3,620	26,814,474	993,248	306,856
1909....................	3,520	26,102,183	934,123	287,456
1908....................	3,306	24,673,340	900,392	265,463
1907....................	3,170	23,388,464	827,247	261,483
1906....................	2,918	21,839,304	764,052	234,208
1905....................	2,730	20,021,825	702,709	223,583
1904....................	2,592	19,135,490	671,704	210,917
1903....................	2,422	17,727,008	617,960	199,922
1902....................	2,266	16,366,121	593,156	195,457
1901....................	1,823	13,075,980	478,492	159,216
1900....................	1,830	12,889,585	470,347	162,701
1899....................	1,300	9,295,749	345,227	116,272
1898....................	1,272	8,763,009	321,259	121,542
1897....................	971	6,670,385	265,120	96,103
1896....................	847	5,901,965	223,000	79,108
1895....................	710	4,849,020	187,648	71,044
1894....................	540	3,704,776	140,043	51,719
1893....................	410	2,768,369	103,393	41,450
1892....................	352	2,314,299	89,936	36,924
1891....................	230	1,573,982	62,610	23,028
1890 AND PRIOR..........	712	4,611,244	194,226	79,960
TOTALS..................	68,985	$497,375,007	$19,091,276	$6,206,936

Table 5
Homeowners Property Tax Assistance Statistics
HOUSEHOLD INCOME BY AMOUNT OF PROPERTY TAXES PAID
1985 Calendar Year

	NUMBER OF CLAIMANTS REPORTING HOUSEHOLD INCOME OF:											
PROPERTY TAX PAID	0 TO $1,000	$1,001 TO $2,000	$2,001 TC $3,000	$3,001 TO $4,000	$4,001 TO $5,000	$5,001 TO $6,000	$6,001 TO $7,000	$7,001 TO $8,000	$8,001 TO $9,000	$9,001 TO $10,000	$10,001 TO $11,000	$11,001 TO $12,000
$ 0 - $49	0	5	17	38	52	465	366	72	31	*	*	0
50 - 99	6	14	61	169	331	1,564	1,645	526	350	239	131	6
100 - 149	16	15	91	253	567	2,482	2,482	1,013	774	520	578	321
150 - 199	12	27	83	283	595	2,631	2,855	1,372	1,074	843	766	533
200 - 249	18	18	90	214	590	2,363	2,581	1,359	1,170	965	904	565
250 - 299	12	22	66	178	494	1,757	2,026	1,250	1,051	866	814	525
300 - 349	11	23	44	135	363	1,275	1,393	968	804	704	637	439
350 - 399	10	13	36	126	246	843	925	624	596	522	463	343
400 - 449	13	7	27	78	184	523	575	446	417	314	312	236
450 - 499	5	6	18	44	119	354	395	269	220	234	216	132
500 - 549	7	5	17	28	71	228	232	184	161	147	161	102
550 - 599	8	7	10	26	51	158	202	143	149	140	104	66
600 - 649	*	5	9	30	49	116	141	91	90	92	86	56
650 - 699	8	3	6	20	29	89	106	75	55	55	64	42
700 - 749	*	*	10	16	32	71	88	66	65	42	46	47
750 - 799	5	*	4	11	27	79	65	57	41	36	43	31
800 - 849	*	0	4	10	20	32	47	38	37	32	32	12
850 - 899	*	*	4	*	20	43	50	21	23	21	20	14
900 - 949	*	*	5	8	13	31	35	28	26	18	32	13
950 - 999	0	0	0	*	13	20	30	18	14	*	*	8
1,000 - OVER	12	8	15	25	51	100	103	87	95	60	74	43
TOTALS	154	187	617	1,697	3,917	15,224	16,342	8,707	7,243	5,868	5,495	3,534

*DATA ARE NOT SHOWN FOR FEWER THAN THREE RETURNS; HOWEVER, DATA ARE INCLUDED IN APPROPRIATE TOTALS.

Table 6†
Homeowners Property Tax Assistance Statistics
MAJOR SOURCES OF HOUSEHOLD INCOME
1985 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	SOCIAL SECURITY (INCOME)		INTEREST AND DIVIDENDS		PENSIONS AND ANNUITIES	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000......	151	$$ -310,706	67	$ 275,560	80	$ 151,944	20	$ 44,517
$1,001 - $2,000..........	189	299,735	100	218,459	92	104,670	26	42,925
2,001 - 3,000..........	603	1,550,625	459	1,119,531	254	228,204	45	67,243
3,001 - 4,000..........	1,702	6,096,221	1,464	4,475,738	781	641,411	276	470,509
4,001 - 5,000..........	3,903	17,817,204	3,610	13,945,062	1,817	1,391,503	716	981,332
5,001 - 6,000..........	15,054	85,669,869	13,275	59,106,165	4,802	3,336,072	2,663	3,529,653
6,001 - 7,000..........	16,527	105,555,095	15,413	75,545,044	6,814	6,339,205	3,398	5,206,005
7,001 - 8,000..........	8,709	65,173,043	8,350	46,371,463	5,791	8,797,547	2,792	5,793,736
8,001 - 9,000..........	7,237	61,426,209	6,954	40,320,608	5,258	10,428,961	2,707	6,513,629
9,001 - 10,000..........	5,876	55,723,709	5,636	34,241,634	4,424	10,658,286	2,451	6,746,588
10,001 - 11,000..........	5,509	57,976,886	5,272	34,607,631	3,806	9,926,073	2,371	6,958,376
11,001 - 12,000..........	3,545	40,547,092	3,383	23,072,559	2,462	7,343,345	1,614	5,113,327
TOTALS....................	69,005	$497,524,982	63,983	$333,299,454	36,381	$59,347,221	19,079	$41,467,840

HOUSEHOLD INCOME CLASS	PUBLIC ASSISTANCE		NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME※	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000......	14	$ 8,469	34	$ -236,670	49	$ -586,972	33	$ 30,646
$1,001 - $2,000..........	16	28,684	26	-54,932	15	-61,653	46	21,262
2,001 - 3,000..........	44	94,045	63	5,259	25	-83,527	97	110,307
3,001 - 4,000..........	133	234,191	145	28,792	34	-15,341	204	240,670
4,001 - 5,000..........	437	912,869	273	110,267	65	-42,616	377	502,768
5,001 - 6,000..........	7,467	18,069,390	548	491,360	116	-8,298	824	1,067,067
6,001 - 7,000..........	6,686	16,055,119	639	769,602	117	-5,460	1,135	1,522,867
7,001 - 8,000..........	576	1,477,866	581	778,334	117	86,305	977	1,662,959
8,001 - 9,000..........	346	939,922	514	846,499	123	59,700	1,014	1,984,396
9,001 - 10,000..........	286	834,774	361	672,705	115	100,673	931	2,116,711
10,001 - 11,000..........	1,007	3,270,792	252	506,211	104	127,971	858	2,134,506
11,001 - 12,000..........	608	2,238,931	180	380,963	75	123,758	609	1,738,195
TOTALS....................	17,620	$ 44,165,052	3,616	$ 4,298,390	955	$ -305,460	7,105	$13,132,354

†DATA IN THIS TABLE ARE BASED ON A SAMPLE OF CLAIMS PAID. AS SUCH, THEY CANNOT BE DIRECTLY COMPARED TO STATISTICS APPEARING IN TABLES 2 THROUGH 5, WHICH WERE DERIVED FROM ALL RECORDS OF VALID CLAIMS.

※OTHER INCOME INCLUDES INSURANCE PROCEEDS, DEATH BENEFITS, WAGES, GIFTS OVER $300, AND INCOME FROM OTHER HOUSEHOLD MEMBERS.

Table 7
Renters Property Tax Assistance Statistics
COMPARISON BY COUNTY
1985 Calendar Year

COUNTY	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
ALAMEDA	10,272	$ 64,150,302	$ 2,568,000	$ 1,320,337	$129
ALPINE	0	0	0	0	0
AMADOR	147	1,004,585	36,750	16,270	111
BUTTE	1,681	11,103,918	420,250	197,198	117
CALAVERAS	200	1,275,537	50,000	24,995	125
COLUSA	107	680,633	26,750	13,256	124
CONTRA COSTA	4,652	29,519,894	1,163,000	588,198	126
DEL NORTE	167	1,062,428	41,750	21,285	127
EL DORADO	637	4,177,274	159,250	75,610	119
FRESNO	5,880	37,264,077	1,470,000	736,408	125
GLENN	144	933,925	36,000	17,800	124
HUMBOLDT	1,043	6,532,605	260,750	133,336	128
IMPERIAL	425	2,636,585	106,250	54,912	129
INYO	277	1,817,574	69,250	33,012	119
KERN	4,246	26,862,629	1,061,500	539,468	126
KINGS	527	3,346,249	131,750	67,658	128
LAKE	533	3,516,941	133,250	62,827	118
LASSEN	142	888,862	35,500	18,112	128
LOS ANGELES	83,674	520,680,126	20,918,500	10,876,516	130
MADERA	306	1,977,926	76,500	38,333	125
MARIN	753	4,878,276	188,250	92,007	122
MARIPOSA	68	447,227	17,000	8,012	118
MENDOCINO	717	4,698,342	179,250	83,755	117
MERCED	1,117	7,150,865	279,250	140,061	125
MODOC	85	494,966	21,250	12,041	142
MONO	*	*	*	*	148
MONTEREY	1,569	10,051,396	392,250	193,189	123
NAPA	814	5,526,566	203,500	88,442	109
NEVADA	344	2,320,563	86,000	38,580	112
ORANGE	9,216	59,641,043	2,304,000	1,111,358	121
PLACER	1,197	7,856,773	299,250	140,984	118
PLUMAS	134	897,978	33,500	15,558	116
RIVERSIDE	6,390	41,682,078	1,597,500	766,900	120
SACRAMENTO	8,295	52,296,344	2,073,750	1,050,142	127
SAN BENITO	91	612,132	22,750	10,486	115
SAN BERNARDINO	8,284	53,284,649	2,071,000	1,020,620	123
SAN DIEGO	16,308	105,892,937	4,077,000	1,956,526	120
SAN FRANCISCO	14,373	90,501,454	3,593,250	1,825,609	127
SAN JOAQUIN	5,589	34,639,929	1,397,250	726,379	130
SAN LUIS OBISPO	1,262	8,179,110	315,500	152,349	121
SAN MATEO	2,501	16,165,988	625,250	299,971	120
SANTA BARBARA	1,996	13,137,250	499,000	230,162	115
SANTA CLARA	6,353	40,894,131	1,588,250	774,611	122
SANTA CRUZ	2,078	13,698,436	519,500	242,940	117
SHASTA	1,823	11,974,440	455,750	214,099	117
SIERRA	*	*	*	*	144
SISKIYOU	385	2,460,854	96,250	48,314	125
SOLANO	1,991	12,686,457	497,750	245,314	123
SONOMA	2,525	16,585,773	631,250	295,060	117
STANISLAUS	3,099	19,959,564	774,750	376,716	122
SUTTER	521	3,331,578	130,250	64,654	124
TEHAMA	404	2,674,061	101,000	47,544	118
TRINITY	65	432,572	16,250	7,092	109
TULARE	1,996	12,504,340	499,000	257,603	129
TUOLUMNE	303	2,058,796	75,750	33,679	111
VENTURA	3,871	25,551,419	967,750	448,150	116
YOLO	1,190	7,505,244	297,500	152,197	128
YUBA	710	4,372,121	177,500	92,724	131
UNCLASSIFIED	1,376	8,682,513	344,000	171,160	124
COUNTIES WITH FEWER THAN 3 CLAIMANTS*	30	175,178	7,500	4,332	-
TOTALS	224,883	$1,425,335,413	$56,220,750	$28,274,851	$126

† $250 RENTER STATUTORY PROPERTY TAX EQUIVALENT

Table 8
Renters Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1985 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY* TAX PAID	AMOUNT OF ASSISTANCE
NOT MORE THAN $1,000.......	500	$ 21,433	$ 125,000	$ 116,040
$1,001 - $1,200............	222	252,585	55,500	49,421
1,201 - 1,400............	159	206,887	39,750	35,320
1,401 - 1,600............	302	451,424	75,500	69,300
1,601 - 1,800............	317	543,618	79,250	70,460
1,801 - 2,000............	359	686,228	89,750	81,960
2,001 - 2,200............	520	1,098,107	130,000	118,859
2,201 - 2,400............	864	1,991,000	216,000	202,280
2,401 - 2,600............	632	1,583,778	158,000	147,901
2,601 - 2,800............	1,138	3,088,291	284,500	266,443
2,801 - 3,000............	1,021	2,979,766	255,250	236,981
3,001 - 3,200............	858	2,663,265	214,500	196,844
3,201 - 3,400............	1,072	3,538,175	268,000	238,612
3,401 - 3,600............	1,282	4,514,568	320,500	284,927
3,601 - 3,800............	1,182	4,380,675	295,500	254,292
3,801 - 4,000............	1,400	5;469,111	350,000	294,707
4,001 - 4,200............	1,556	6,397,194	389,000	323,711
4,201 - 4,400............	1,876	8,082,876	469,000	378,544
4,401 - 4,600............	2,729	12,297,177	682,250	539,510
4,601 - 4,800............	3,287	15,516,276	821,750	634,850
4,801 - 5,000............	2,956	14,504,106	739,000	554,853
5,001 - 5,200............	3,734	19,063,009	933,500	675,164
5,201 - 5,400............	5,195	27,592,021	1,298,750	890,333
5,401 - 5,600............	6,549	36,061,433	1,637,250	1,056,431
5,601 - 5,800............	30,471	174,197,342	7,617,750	4,631,960
5,801 - 6,000............	36,763	218,503,365	9,190,750	5,227,208
6,001 - 6,200............	22,648	137,729,749	5,662,000	2,991,972
6,201 - 6,400............	22,397	140,981,742	5,599,250	2,736,903
6,401 - 6,600............	13,885	90,101,191	3,471,250	1,555,694
6,601 - 6,800............	10,438	69,974,199	2,609,500	1,066,147
6,801 - 7,000............	6,160	42,446,243	1,540,000	567,558
7,001 - 7,200............	4,834	34,282,761	1,208,500	408,949
7,201 - 7,400............	3,038	22,173,705	759,500	234,324
7,401 - 7,600............	2,688	20,156,951	672,000	187,519
7,601 - 7,800............	2,351	18,107,712	587,750	146,515
7,801 - 8,000............	2,231	17,630,876	557,750	122,401
8,001 - 8,200............	2,017	16,341,849	504,250	100,533
8,201 - 8,400............	1,899	15,763,171	474,750	85,213
8,401 - 8,600............	1,746	14,847,398	436,500	69,513
8,601 - 8,800............	1,649	14,349,446	412,250	57,659
8,801 - 9,000............	1,667	14,844,302	416,750	49,862
9,001 - 9,200............	1,412	12,854,047	353,000	35,231
9,201 - 9,400............	1,370	12,739,877	342,500	34,259
9,401 - 9,600............	1,285	12,206,787	321,250	29,080
9,601 - 9,800............	1,228	11,913,495	307,000	24,490
9,801 - 10,000............	1,213	12,010,217	303,250	24,301
10,001 - 10,200............	1,062	10,727,421	265,500	18,569
10,201 - 10,400............	1,124	11,576,452	281,000	19,674
10,401 - 10,600............	1,048	11,003,656	262,000	17,105
10,601 - 10,800............	2,149	22,937,180	537,250	32,299
10,801 - 11,000............	2,098	22,845,638	524,500	31,570
11,001 - 11,200............	939	10,424,184	234,750	11,801
11,201 - 11,400............	1,206	13,603,320	301,500	15,057
11,401 - 11,600............	1,177	13,520,516	294,250	13,909
11,601 - 11,800............	521	6,096,816	130,250	5,230
11,801 - 12,000............	459	5,460,802	114,750	4,603
TOTALS	224,883	$1,425,335,413	$56,220,750	$28,274,851

*$250 RENTER STATUTORY PROPERTY TAX EQUIVALENT

Table 9
Renters Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1985 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME CLASS	PROPERTY TAX PAID*	AMOUNT OF ASSISTANCE
1940 AND SUBSEQUENT......	26,431	$ 157,901,106	$ 6,607,750	$ 3,523,569
1935 TO 1940.............	6,410	38,015,496	1,602,500	880,966
1930 TO 1935.............	8,494	50,539,236	2,123,500	1,172,252
1925 TO 1930.............	12,156	72,919,135	3,039,000	1,664,663
1920 TO 1925.............	21,921	130,342,616	5,480,250	3,015,081
1919.....................	6,181	38,087,487	1,545,250	816,168
1918.....................	6,557	41,644,000	1,639,250	826,345
1917.....................	7,022	45,456,258	1,755,500	856,591
1916.....................	7,515	48,927,494	1,878,750	912,110
1915.....................	7,808	50,970,256	1,952,000	944,543
1914.....................	8,444	55,390,657	2,111,000	1,011,499
1913.....................	8,059	53,026,738	2,014,750	959,121
1912.....................	8,396	55,608,485	2,099,000	993,079
1911.....................	7,809	52,258,998	1,952,250	904,097
1910.....................	8,001	53,191,062	2,000,250	935,154
1909.....................	7,267	48,440,947	1,816,750	846,316
1908.....................	7,057	47,459,635	1,764,250	810,004
1907.....................	6,744	45,012,281	1,686,000	781,174
1906.....................	6,179	41,074,779	1,544,750	722,727
1905.....................	5,860	39,078,440	1,465,000	680,427
1904.....................	5,425	35,842,292	1,356,250	638,103
1903.....................	4,882	32,396,224	1,220,500	570,791
1902.....................	4,504	29,609,325	1,126,000	534,675
1901.....................	3,819	24,949,817	954,750	458,167
1900.....................	3,785	24,541,292	946,250	460,124
1899.....................	2,659	17,217,679	664,750	323,297
1898.....................	2,516	16,234,473	629,000	307,665
1897.....................	1,953	12,439,178	488,250	243,125
1896.....................	1,797	11,299,827	449,250	228,871
1895.....................	1,427	8,894,850	356,750	183,662
1894.....................	1,134	7,022,519	283,500	148,040
1893.....................	916	5,538,258	229,000	122,659
1892.....................	697	4,216,931	174,250	94,886
1891.....................	505	3,005,386	126,250	70,102
1890 AND PRIOR...........	4,553	26,782,256	1,138,250	634,798
TOTALS...................	224,883	$1,425,335,413	$56,220,750	$28,274,851

*$250 RENTERS STATUTORY TAX EQUIVALENT

Table 10†
Renters Property Tax Assistance Statistics
MAJOR SOURCES OF HOUSEHOLD INCOME
1985 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	SOCIAL SECURITY (INCOME)		INTEREST AND DIVIDENDS		PENSIONS AND ANNUITIES	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000.........	489	$ 10,433	52	$ 58,330	42	$ 32,931	9	$ 11,335
$1,001 - $2,000..............	1,344	2,099,182	484	825,043	143	83,405	62	79,981
2,001 - 3,000..............	4,019	10,246,244	2,150	5,169,323	492	188,795	163	286,889
3,001 - 4,000..............	5,919	20,881,794	4,110	13,152,301	1,081	587,892	445	801,540
4,001 - 5,000..............	12,313	56,284,081	8,560	33,308,024	2,390	1,470,089	1,174	1,824,188
5,001 - 6,000..............	81,499	467,987,602	49,621	206,950,088	8,032	4,261,111	8,389	15,230,059
6,001 - 7,000..............	76,843	489,070,728	52,996	242,224,895	11,069	7,084,936	9,730	16,790,791
7,001 - 8,000..............	15,171	112,532,025	13,524	74,125,346	6,056	8,097,439	4,741	10,380,449
8,001 - 9,000..............	8,934	75,726,878	8,197	47,736,680	4,868	8,958,619	3,599	9,761,618
9,001 - 10,000..............	6,558	62,155,543	5,999	36,697,033	3,805	8,553,696	2,796	8,457,860
10,001 - 11,000..............	7,484	79,104,602	5,825	38,599,902	3,218	7,625,149	2,420	7,806,931
11,001 - 12,000..............	4,320	49,305,075	3,657	25,132,858	1,972	5,660,680	1,583	5,497,192
TOTALS	224,893	$1,425,404,187	155,175	$723,979,823	43,168	$52,604,742	35,111	$76,928,833

HOUSEHOLD INCOME CLASS	PUBLIC ASSISTANCE		NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME*	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000.........	62	$ 57,889	2	$ -2,676	18	$ -128,763	52	$ -18,613
$1,001 - $2,000..............	500	759,388	8	-281	11	-6,832	403	336,586
2,001 - 3,000..............	1,178	2,695,689	14	19,150	17	-3,500	974	1,826,725
3,001 - 4,000..............	1,762	4,680,753	20	11,049	26	-29,660	860	1,579,231
4,001 - 5,000..............	5,327	17,761,040	37	40,784	30	3,818	1,027	1,760,357
5,001 - 6,000..............	65,501	237,130,237	155	301,219	47	1,176	2,511	3,844,823
6,001 - 7,000..............	56,311	217,246,185	205	385,147	77	64,692	3,525	4,943,832
7,001 - 8,000..............	3,865	14,605,706	78	125,404	62	65,846	2,297	4,853,052
3,001 - 9,000..............	1,172	4,768,925	71	112,719	58	76,052	1,453	3,999,053
9,001 - 10,000..............	856	4,064,539	31	56,450	44	56,979	1,203	3,887,048
10,001 - 11,000..............	3,308	21,121,166	42	89,964	25	4,111	913	3,133,094
11,001 - 12,000..............	1,714	9,946,854	12	23,199	21	49,892	609	2,246,618
TOTAL	141,556	$534,838,371	675	$ 1,162,128	436	$ 153,811	15,827	$32,391,806

†DATA IN THIS TABLE ARE BASED ON A SAMPLE OF CLAIMS PAID. AS SUCH, THEY CANNOT BE DIRECTLY COMPARED TO STATISTICS APPEARING IN TABLES 2 THROUGH 5 WHICH WERE DERIVED FROM ALL RECORDS OF VALID CLAIMS.

*OTHER INCOME INCLUDES INSURANCE PROCEEDS, DEATH BENEFITS, WAGES, GIFTS OVER $300, AND INCOME FROM OTHER HOUSEHOLD MEMBERS.

Table 11
Homeowners-Renters Property Tax Assistance Statistics
TYPES OF CLAIMANTS BY SIZE OF HOUSEHOLD INCOME
1985 Calendar Year

HOUSEHOLD INCOME CLASS	HOMEOWNERS			RENTERS		
	SENIOR CITIZENS (AGE 62 OR OLDER)	BLIND AND DISABLED	TOTAL	SENIOR CITIZENS (AGE 62 OR OLDER)	BLIND AND DISABLED	TOTAL
NOT MORE THAN $1,000	125	29	154	284	216	500
$1,001 - $1,200.........	16	4	20	141	81	222
1,201 - 1,400.........	20	3	23	94	65	159
1,401 - 1,600.........	44	4	48	192	110	302
1,601 - 1,800.........	42	2	44	200	117	317
1,801 - 2,000.........	48	4	52	245	114	359
2,001 - 2,200.........	69	7	76	373	147	520
2,201 - 2,400.........	110	6	116	602	262	864
2,401 - 2,600.........	101	9	110	443	189	632
2,601 - 2,800.........	132	10	142	614	524	1,138
2,801 - 3,000.........	161	12	173	700	321	1,021
3,001 - 3,200.........	200	10	210	610	248	858
3,201 - 3,400.........	237	14	251	755	317	1,072
3,401 - 3,600.........	325	19	344	937	345	1,282
3,601 - 3,800.........	391	19	410	925	257	1,182
3,801 - 4,000.........	446	36	482	1,063	337	1,400
4,001 - 4,200.........	511	16	527	1,204	352	1,556
4,201 - 4,400.........	684	26	710	1,452	424	1,876
4,401 - 4,600.........	692	31	723	1,902	827	2,729
4,601 - 4,800.........	838	62	900	2,347	940	3,287
4,801 - 5,000.........	1,001	56	1,057	2,249	707	2,956
5,001 - 5,200.........	1,299	75	1,374	2,819	915	3,734
5,201 - 5,400.........	1,471	86	1,557	3,847	1,348	5,195
5,401 - 5,600.........	1,721	125	1,846	4,483	2,066	6,549
5,601 - 5,800.........	2,643	691	3,334	16,219	14,252	30,471
5,801 - 6,000.........	6,544	569	7,113	29,422	7,341	36,763
6,001 - 6,200.........	4,178	520	4,698	15,148	7,500	22,648
6,201 - 6,400.........	4,858	343	5,201	17,616	4,781	22,397
6,401 - 6,600.........	2,229	145	2,374	6,619	7,266	13,885
6,601 - 6,800.........	2,037	121	2,158	6,248	4,190	10,438
6,801 - 7,000.........	1,814	97	1,911	4,197	1,963	6,160
7,001 - 7,200.........	1,844	91	1,935	3,738	1,096	4,834
7,201 - 7,400.........	1,655	97	1,752	2,495	543	3,038
7,401 - 7,600.........	1,656	81	1,737	2,210	478	2,688
7,601 - 7,800.........	1,593	68	1,661	2,020	331	2,351
7,801 - 8,000.........	1,544	78	1,622	1,885	346	2,231
8,001 - 8,200.........	1,458	73	1,531	1,757	260	2,017
8,201 - 8,400.........	1,423	60	1,483	1,676	223	1,899
8,401 - 8,600.........	1,390	55	1,445	1,585	161	1,746
8,601 - 8,800.........	1,347	48	1,395	1,491	158	1,649
8,801 - 9,000.........	1,330	59	1,389	1,490	177	1,667
9,001 - 9,200.........	1,253	25	1,278	1,253	159	1,412
9,201 - 9,400.........	1,139	40	1,179	1,252	118	1,370
9,401 - 9,600.........	1,147	35	1,182	1,175	110	1,285
9,601 - 9,800.........	1,077	33	1,110	1,148	80	1,228
9,801 - 10,000.........	1,090	29	1,119	1,128	85	1,213
10,001 - 10,200.........	974	35	1,009	996	66	1,062
10,201 - 10,400.........	1,022	31	1,053	1,043	81	1,124
10,401 - 10,600.........	973	27	1,000	963	85	1,048
10,601 - 10,800.........	987	39	1,026	1,972	177	2,149
10,801 - 11,000.........	1,359	48	1,407	1,942	156	2,098
11,001 - 11,200.........	848	37	885	873	66	939
11,201 - 11,400.........	750	21	771	1,113	93	1,206
11,401 - 11,600.........	847	28	875	1,075	102	1,177
11,601 - 11,800.........	497	13	510	489	32	521
11,801 - 12,000.........	473	20	493	419	40	459
TOTALS..................	64,663	4,322	68,985	161,138	63,745	224,883

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